Resolution on the Working of Municipalities in Assam during the year 1939-40

SHILLONG:
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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

Resolution on the reports on the working of Municipalities in Assam during the year 1939-40

Extract from the proceedings of the Government of Assam in the Local Self-Government (B) Department, No.1381-L.S.-G.(B.), dated the 19th May 1941.

READ—

(1) The Divisional reports on the working of the Municipalities during the year 1939-40.

(2) The report on the working of the Local Audit Department in Assam during the year 1939-40.

RESOLUTION

The number and constitution of the Municipal Bodies in the province during the year remained unchanged except that with the enlargement of the Habiganj Municipal area the number of elected members was increased by one. The Sylhet Board remained under supersession. The Habiganj Board was reconstituted under section 294 of the Assam Municipal Act. Election of members was introduced in the Nalbari Small Town.

There was no important municipal legislation, but the Small Town election rules were revised and amendments were made in the municipal election rules. Section 241 was extended to Sylhet. A notification amending certain sections of the Assam Municipal Act, so as to distribute the functions of the Commissioner, Surma Valley and Hill Divisions, with regard to the Surma Valley municipal bodies between Government and the Deputy Commissioners, was issued under the Assam Commissioner's Power Distribution Act (Assam Act I of 1939). The rules were amended accordingly.

Government directed that the general elections due in 1940 should be completed by the end of November so that the new boards might start with budgets to suit their policy and programme.

The total number of meetings held fell from 308 to 289 in the Assam Valley and from 164 to 143 in the Surma Valley. The old Boards were in their last year and earlier keenness may have decreased. Moreover the Sylhet Board was under supersession and the re-established Board at Habiganj began working only by the middle of the year. The number of abortive meetings was 19 against 20, and that of meetings adjourned 20 against 28. The average percentage of attendance of non-official members fell from 68 to 66 in the Assam Valley and from 60 to 55·92 in the Surma Valley and that of 'expert advisers' fell from 12 to 11 in the Assam Valley and rose from 19 to 21·97 in the Surma Valley. The highest percentage of attendance of non-officials was held by Habiganj among municipalities and by North Lakhimpur among Small Towns.

The total income excluding grants from provincial revenues and opening balances increased from Rs. 5,97,062 to Rs. 6,31,998 in the Assam Valley and from Rs. 4,79,394 to Rs. 5,16,798 in the Surma Valley. The increase is mainly under "Rates and Taxes" and "Markets and slaughter houses". The contribution from provincial revenues increased from Rs. 1,25,219 to Rs. 1,26,541 in the Assam Valley and from Rs. 84,563 to Rs. 94,708 in the Surma Valley.

The total expenditure excluding repayment of loans increased from Rs. 7,23,212 to Rs.7,61,764 in the Assam Valley and from Rs. 5,63,331 to Rs. 6,42,103 in the Surma Valley. The large increase in the Surma Valley is explained by the refund made by the Shillong Board of the Government grant of Rs. 45,350 towards a sewerage scheme and by the payment of arrear allowances of Rs. 3,600 to two of its *ex*-Vice-Chairmen.

No loan was granted to any Board except one of Rs. 15,000 to Jorhat for improvement of the water supply.

Since municipal bodies find difficulty in financing utility schemes from their own resources, the demand for loans from provincial revenues is growing, but the grant of such loans depends on the ability to repay.

The accounts of eleven municipalities and six small towns were audited during the year. The financial position continued to be unsatisfactory. The liabilities of Dibrugarh, Sylhet, Gauhati, and Sunamganj, in particular, were undesirably heavy.

The Sunamganj Board could not maintain the prescribed minimum balance during any of the months covered by the period of audit. The Sylhet Board's finances greatly improved under official management. It is reported that out of taxes totalling Rs. 56,105, which were outstanding on the date of supersession, a sum of Rs. 53,265 was collected by the 31st March 1940 and liabilities to the extent of Rs.35,015 incurred by the superseded Board were cleared by that date. The Gauhati Board's finances were in a very bad state. It had a debt of Rs. 65,500 on 1st April 1940. With roads and drains ill-kept and dirty, vacant lands full of jungle and the water-works in danger of breakdown, it lost much money by delays in reassessment, and by marked inefficiency in the collection of taxes. Government wish, in this connection, to draw the attention of Boards to the need for taking timely action for the periodic revaluation of holdings, on which their financial stability mainly depends. Dibrugarh, in spite of its bad financial position, continued to incur expenditure without regard to its resources, and gave lavish remission of taxes. There was no proper attempt to provide good drainage and an efficient piped water supply, though these improvements are overdue.

The collection of taxes was generally below the usual standard. Tezpur, as usual, was best with an outstanding balance of Rs. 32 only. The Boards, though most of them were in need of money, made hardly any effort to tap fresh sources of revenue. Many of them failed to improve the collection of their ordinary demands and to supervise their collecting staff properly. Unwarranted and over-liberal remission of taxes, short credits, retention of money in hand and the incurring of expenditure without resources, etc. were noticed. As a result such important matters as piped water-supply and better drainage received little attention, as before, in most of the towns. Party faction hampered progress in many Boards. This was most marked at Tinsukia.

Government must again exhort the members of the Municipal Boards to concentrate their energies on the efficient administration of their municipalities on behalf of the public, and must express the hope that the public, through suitable associations or otherwise, will keep a vigilant watch on the activities of their representatives, especially of those that place party faction before the public interest. Public opinion, if well-informed and vigorously expressed, may have a healthy effect upon municipal administration.

In conclusion Government thank the Commissioner of Divisions for his report on the Assam Valley Boards and place on record their appreciation of the services rendered by the gentlemen mentioned in the divisional reports.

By order of Governor of Assam,

C. B. C. PAINE,

Secretary to Government of Assam,
Education and Local Self-Government Departments.

FORM No. I

FORM

Statement showing the constitution of the municipalities in Assam

Name of district	Serial No. of municipality	Name of municipality	Act under which constituted	Population within municipal limits	Particulars about Chairman				Number of		
					Elected non-official	Elected official	Nominated non-official	Nominated official	*Ex-officio* (expert advisers)	Nominated	Elected
1	2	3	4	5	6	7	8	9	10	11	12
		SURMA VALLEY AND HILL DIVISION									
Cachar	1	Silchar ..	Assam Municipal Act, I of 1923, as subsequently amended.	13,069	1	..	..	..	3	5	20
	2	Hailakandi town committee.	Ditto ditto ..	2,452	1	..	..	..	2	2	4
	3	Haflong town committee.	Ditto ditto ..	1,113	..	..	..	1	1	4	..
		Total for Cachar..	....	16,634	2	..	..	1	6	11	24
Sylhet	4	Sylhet ..	Ditto ditto ..	21,435	..	..	..	..	..	..	..
	5	Habiganj ..	Ditto ditto ..	7,577	1	..	..	..	2	3	13
	6	Karimganj ..	Ditto ditto ..	5,691	1	..	..	..	2	2	10
	7	Sunamganj ..	Ditto ditto ..	5,326	1	..	..	..	2	2	10
	8	Maulvibazar ..	Ditto ditto ..	4,314	1	..	..	..	2	2	10
	9	Srimangal town committee.	Ditto ditto ..	1,582	..	..	..	1	..	7	..
		Total for Sylhet ..	....	45,925	4	..	..	1	8	16	43
Khasi and Jaintia Hills.	10	Shillong	Assam Municipal Act, I of 1923.	21,300	..	..	..	1	2	3	13
		Divisional total for 1939-40.	....	83,859	6	..	..	3	16	30	80
		ASSAM VALLEY DIVISION									
Goalpara	11	Dhubri	Assam Municipal Act, I of 1923, as subsequently amended.	9,435	1	..	..	..	3	2	9
	12	Goalpara	Ditto ditto ..	6,415	1	..	..	..	3	2	10
	13	Gauripur town committee.	Ditto ditto ..	4,592	1	..	..	..	..	2	4
		Total ..	....	20,442	3	..	..	..	6	6	23
Kamrup	14	Gauhati	Assam Municipal Act, I of 1923, as subsequently amended.	21,797	1	..	..	..	1	4	16
	15	Barpeta	Ditto ditto ..	13,777	1	..	..	..	2	3	12
	16	Palasbari town committee.	Ditto ditto ..	3,454	1	..	..	..	..	2	4
	17	Nalbari town committee.	Ditto ditto ..	3,587	..	..	..	1	..	7	..
		Total ..	....	42,615	3	..	..	1	3	16	32
Darrang	18	Tezpur	Assam Municipal Act, I of 1923, as subsequently amended.	10,268	1	..	..	..	3	2	12
	19	Mangaldai town committee.	Ditto ditto ..	1,696	1	..	..	..	..	2	4
		Total ..	....	11,964	2	..	..	..	3	4	16
Nowgong	20	Nowgong ..	Assam Municipal Act, I of 1923, as subsequently amended.	10,413	1	..	..	..	2	3	15
Sibsagar	21	Sibsagar	Assam Municipal Act, I of 1923, as subsequently amended.	6,669	1	..	..	..	2	3	12
	22	Jorhat	Ditto ditto ..	8,334	1	..	..	..	2	3	12
	23	Golaghat	Ditto ditto ..	4,688	1	..	..	..	2	2	8
	24	Nazira town committee.	Ditto ditto ..	3,484	1	..	..	..	..	2	4
		Total ..	....	23,175	4	..	..	..	6	10	36
Lakhimpur ..	25	Dibrugarh ..	Assam Municipal Act, I of 1923, as subsequently amended.	18,734	1	..	..	..	2	4	17
	26	Tinsukia ..	Ditto ditto ..	5,160	..	..	1	..	2	2	10
	27	North Lakhimpur town committee.	Ditto ditto ..	2,120	1	..	..	..	..	2	4
	28	Doom Dooma town committee.	Ditto ditto ..	1,900	..	..	1	..	..	2	4
		Total ..	....	27,914	2	..	2	..	4	10	35
		Divisional total for 1939-40.	....	1,36,523	15	..	2	1	24	49	157
		Grand total for 1939-40.	....	2,20,382	21	..	2	4	40	79	257
		Grand total for 1938-39.	....	*2,20,382*	*20*	..	*3*	*5*	*38*	*80*	*240*

No. I

during the year ending the 31st March 1940

members of committee					
Total	Officials	Non-officials	Europeans	Indians	Remarks
13	14	15	16	17	18
28	3	25	2	26	
8	2	6	..	8	
5	1	4	1	4	
41	6	35	3	38	
..	..	..	..	..	
18	2	16	..	18	
14	2	12	..	14	
14	2	12	..	14	
14	2	12	..	14	
7	1	6	..	7	
67	9	58	..	67	
18	2	16	2	16	
126	17	109	5	121	
14	3	11	..	14	
15	3	12	..	15	
6	..	6	..	6	
35	6	29	..	35	
21	1	20	1	20	
17	2	15	..	17	
6	..	6	..	6	
7	..	7	..	7	
51	3	48	1	50	
17	3	14	..	17	
6	..	6	..	6	
23	3	20	..	23	
20	2	18	..	20	
17	2	15	..	17	
17	2	15	..	17	
12	2	10	..	12	
6	..	6	1	5	
52	6	46	1	51	
23	2	21	1	22	
14	2	12	1	13	
6	1	5	..	6	
6	..	6	1	5	
49	5	44	3	46	
230	25	205	5	225	
356	42	314	10	346	
358	*40*	*318*	*13*	*345*	

STATEMENT IA

Statement showing the number of meetings, etc., of the municipalities in Assam held during the year 1939-40 and the attendance of members thereat

Name of district	Serial number of municipalities	Name of municipalities	Total number of meetings held including those specified in columns 5 and 6	Number of meetings out of the total in column 4 which proved abortive for want of quorum	Number of meetings out of the total in column 4 which were adjourned	Average percentage of officials present at each meeting	Average percentage of non-officials present at each meeting	Average percentage of all members present at each meeting	Remarks
1	2	3	4	5	6	7	8	9	10
SURMA VALLEY AND HILL DIVISION									
Cachar	1	Silchar	21	2	2	11·11	53.14	48·63	
	2	Hailakandi town committee.	16	..	..	..	79·1	79·1	
	3	Haflong town committee.	6	..	..	100·00	62·50	70·00	
		Total	43	2	2	22·22	46·45	42·13	
Sylhet	4	Sylhet	..	..	..	..	..	..	
	5	Habiganj	7	1	..	78	84	83	
	6	Karimganj	32	5	9	20·31	47·92	43·97	
	7	Sunamganj	23	3	..	5	57·91	50·35	
	8	Maulvibazar ..	14	..	..	11·54	52.56	46·70	
	9	Srimangal town committee.	12	..	..	100·00	63·89	69·05	
		Total	88	9	9	36·63	62·55	58·98	
Khasi and Jaintia Hills.	10	Shillong	12	..	..	4·17	80·73	72·22	
		Divisional total for 1939-40.	143	11	11	21·97	55·92	56·05	
ASSAM VALLEY DIVISION									
Goalpara	11	Dhubri	13	..	..	13	78	64	
	12	Goalpara	22	2	2	2	67	54	
	13	Gauripur town committee.	13	1	..	..	72	72	
		Total	48	3	2	6	71	59	
Kamrup	14	Gauhati	15	..	4	..	61	58	
	15	Barpeta	13	..	..	12	76	68	
	16	Palasbari town committee	18	1	1	..	58	58	
	17	Nalbari town committee.	14	..	..	..	65	65	
		Total	60	1	5	7	66	62	
Darrang	18	Tezpur	20	..	..	13	58	50	
	19	Mangaldai town committee.	17	1	1	..	56	56	
		Total	37	1	1	13	57	51	
Nowgong ..	20	Nowgong	13	..	..	8	53	48	
Sibsagar	21	Sibsagar	16	..	..	3	61	54	
	22	Jorhat	22	..	..	..	68	60	
	23	Golaghat	21	..	..	14	67	58	
	24	Nazira town committee.	13	..	..	..	79	79	
		Total	72	..	..	6	67	59	
Lakhimpur	25	Dibrugarh	14	..	..	39	71	69	
	26	Tinsukia	15	..	1	..	71	61	
	27	North Lakhimpur town committee.	14	3	..	64	83	80	
	28	Doom Dooma town committee.	16	..	..	..	68	68	
		Total	59	3	1	28	72	68	
		Divisional total for 1939-40.	289	8	9	11	66	60	
		Grand total for 1939-40	432	19	20	15·9	62·5	58·5	
		Grand total for 1937-38	*472*	*20*	*28*	*15·5*	*64·23*	*58·5*	

FORM No. II

FORM

Statement showing the income of the municipalities in Assam

Name of division and district	Serial No. of municipalities	Name of municipalities	Balance in hand at the close of last year	Municipal rates						
				Tax on houses and land	Tax on animals and vehicles	Tax on professions and trade	Tolls (on roads, ferries and *hats*)	Water-rate	Lighting rate	Conservancy (including scavenging and latrine rates)
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DIVISION			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ..	1	Silchar ..	27,178	25,516	757	..	7,429	23,914	..	18,635
	2	Hailakandi town committee.	3,847	3,294	393	..	..	..	..	3,367
	3	Haflong town committee.	2,895	3,266	124	..	..	2,675	..	3,309
		Total ..	33,920	32,076	1,274	..	7,429	26,589	..	25,311
Sylhet ..	4	Sylhet	13,349	33,137	651	..	5,200	29,902	11,035	18,614
	5	Habiganj ..	2,209	12,974	..	..	30	..	..	10,829
	6	Karimganj ..	4,241	9,204	380	..	920	..	..	8,480
	7	Sunamganj ..	2,031	7,930	..	..	..	..	..	4,941
	8	Maulvibazar ..	1,212	4,512	160	..	..	..	..	4,877
	9	Srimangal town committee.	1,471	1,680	118	..	1,210	..	..	1,680
		Total ..	24,513	69,437	1,309	..	7,360	29,902	11,035	49,421
Khasi and Jaintia Hills.	10	Shillong ..	(*a*)66,638	61,095	2,303	..	..	(*b*)(*c*)19,459	(*b*)32,975	(*b*) 50,238
		Divisional total for 1939-40.	1,25,071	1,60,608	4,886	..	14,789	75,950	44,010	1,24,971
ASSAM VALLEY DIVISION										
Goalpara ..	11	Dhubri	4,124	7,162	2,357	..	..	12,681	2,659	12,263
	12	Goalpara ..	4,656	5,536	4,751	..	480	..	..	5,366
	13	Gauripur town committee.	2,758	4,787	282	..	..	..	..	3,108
		Total ..	11,538	17,485	7,390	..	480	12,681	2,659	20,737
Kamrup ..	14	Gauhati ..	9,265	33,597	1,464	..	..	48,096	..	17,429
	15	Barpeta ..	5,698	13,092	2,354	..	..	..	..	6,507
	16	Palasbari town committee.	1,821	2,094	900	..	..	..	..	1,169
	17	Nalbari town committee.	1,412	2,556	400	..	..	..	..	503
		Total ..	18,196	51,339	5,118	..	..	48,096	..	25,608
Darrang ..	18	Tezpur ..	20,282	15,675	1,970	..	440	20,277	..	10,701
	19	Mangaldai town committee.	8,086	1,882	166	..	..	..	..	1,582
		Total ..	28,368	17,557	2,136	..	440	20,277	..	12,283
Nowgong ..	20	Nowgong ..	4,703	13,302	1,360	..	..	..	..	10,888
Sibsagar	21	Sibsagar ..	1,591	7,120	451	..	852	..	..	8,255
	22	Jorhat	8,549	9,352	731	..	..	14,043	..	11,998
	23	Golaghat ..	3,089	8,500	745	..	..	..	..	5,259
	24	Nazira town committee.	1,562	2,073	156	..	..	..	..	2,853
		Total ..	14,791	27,045	2,083	..	852	14,043	..	28,365
Lakhimpur ..	25	Dibrugarh ..	8,482	31,105	982	..	818	..	7,530	30,997
	26	Tinsukia ..	5,431	9,080	404	..	..	..	..	6,239
	27	North Lakhimpur town committee.	3,983	1,886	108	..	..	..	..	1,822
	28	Doom Dooma town committee.	2,856	1,835	123	..	..	..	..	1,299
		Total ..	20,752	43,906	1,617	..	818	..	7,530	40,357
		Divisional total for 1939-40.	98,348	1,70,634	19,704	..	2,590	95,097	10,189	1,38,238
		Grand total for 1939-40.	2,23,419	3,31,242	24,590	..	17,379	1,71,047	55,199	2,63,209
		Grand total for 1938-39.	*2,55,213*	*3,15,831*	*22,855*	..	*22,897*	*1,58,553*	*50,907*	*2,66,667*

No. II

during the year 1939-40

and taxes				Realisation under special Act						
							From other sources			
Tax on persons according to their circumstances and property	Current tax	Warrant fees	Total rates and taxes	From pounds	From hackney carriages	Warrant fees	Vaccination fees	Petroleum fees	Jute ware house fees	Total
12	12(*a*)	12(*b*)	13	14	15	16	16(*a*)	16(*b*)	16(*c*)	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	27	76,278	381	47	..	26	..	..	454
..	..	..	7,054	236	..	..	1	..	..	237
..	..	..	9,374	5	..	..	..	..	..	5
..	..	27	92,707	622	47	..	27	..	..	696
..	..	67	93,406	400	..	..	10	140	..	550
..	..	208	29,211	496	18	..	20	..	..	534
..	..	27	18,121	237	19	..	..	18	..	274
..	..	22	13,813	195	..	..	..	44	..	239
..	..	129	9,678	110	..	..	2	..	..	112
..	..	5	4,693	52	..	..	..	..	..	52
..	..	458	1,68,922	1,490	37	..	32	202	..	1,761
..	..	101	1,66,171	91	..	..	25	..	..	116
..	..	586	4,27,800	2,103	84	..	84	202	..	2,573
..	..	64	37,186	358	..	..	31	84	675	1,148
..	..	71	16,204	272	..	..	..	..	..	272
..	..	15	8,192	544	..	..	9	..	116	669
..	..	150	61,582	1,174	..	..	40	84	791	2,089
..	..	138	1,00,724	1,468	155	..	55	..	..	1,678
..	..	4	21,957	317	..	..	42	..	140	499
..	..	..	4,163	306	..	23	1	..	..	330
..	..	..	3,459	138	..	..	..	..	..	138
..	..	142	1,30,303	2,229	155	23	98	..	140	2,645
..	..	..	49,063	1,136	..	41	52	..	..	1,229
..	..	..	3,630	1,111	..	..	..	..	..	1,111
..	..	..	52,693	2,247	..	41	52	..	..	2,340
..	..	115	25,665	1,408	..	..	..	45	580	2,033
..	..	..	16,678	775	..	39	..	..	..	814
..	..	..	36,124	926	..	23	1	..	..	950
..	..	..	14,504	352	..	53	50	..	..	455
..	..	24	5,106	541	..	..	1	..	..	542
..	..	24	72,412	2,594	..	115	52	..	..	2,761
..	..	34	71,466	603	432	..	64	..	..	1,099
..	..	..	15,723	454	..	46	13	..	..	513
..	..	..	3,816	774	..	..	8	..	..	782
..	..	..	3,257	178	..	..	..	..	..	178
..	..	34	94,262	2,009	432	46	85	..	..	2,572
..	..	465	4,36,917	11,661	587	225	327	129	1,511	14,440
..	..	1,051	8,64,717	13,784	671	225	411	331	1,511	17,013
3,646	..	*919*	*8,42,305*	*13,507*	*697*	*198*	*389*	*769*	*1,441*	*17,060*

FORM

Statement showing the income of the

Name of division and district	Serial No. of municipalities	Names of municipalities	Revenue derived from municipal property and powers apart from taxation: Rent of lands, houses, serais (rest-house), dak bungalows, etc.	Sale-proceeds of land and produce of lands, etc.	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical instit tions	Fees and revenue from markets and slaughter-houses	Fees and revenue from licenses	Fees and revenue from mooring ghats
1	2	3	18	19	20	21	22	23	24	24(*a*)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURMA VALLEY AND HILL DIVISION										
Cachar	1	Silchar	843	18	900	..	..	15,405	605	..
	2	Hailakandi town committee.	..	..	..	400	..	2,300	..	..
	3	Haflong town committee.	2,242	630	..	..	..	..	..	..
		Total	3,085	649	900	400	..	17,705	605	..
Sylhet	4	Sylhet	3,042	30,917	780	..	..	..	..	..
	5	Habiganj	636	..	..	..	..	..	487	..
	6	Karimganj	582	..	..	..	56	2,135	..	..
	7	Sunamganj	229	..	..	..	..	50	..	..
	8	Maulvibazar	..	..	..	..	..	50	208	..
	9	Srimangal town committee.	..	..	..	..	..	26	..	..
		Total	4,489	30,917	780	..	56	2,261	695	..
Khasi and Jaintia Hills.	10	Shillong	131	..	..	..	..	2,544	..	..
		Divisional total for 1939-40.	7,705	31,566	1,680	400	56	22,510	1,300	..
ASSAM VALLEY DIVISION										
Goalpara	11	Dhubri	172	3	..	1,182	..	13,479	..	..
	12	Goalpara	2	..	..	..	..	2,551	842	..
	13	Gauripur town committee.	..	..	..	..	..	..	..	..
		Total	174	3	..	1,182	..	16,030	842	..
Kamrup	14	Gauhati	182	56	61	1,308	..	22,837	880	..
	15	Barpeta	..	..	..	17	..	1,899	260	..
	16	Palasbari town committee.	..	..	..	..	..	3,432	208	..
	17	Nalbari town committee.	..	..	..	..	..	1,570	15	..
		Total	182	56	61	1,325	..	29,738	1,363	..
Darrang	18	Tezpur	1,922	1,091	..	..	..	15,042	..	..
	19	Mangaldai town committee.	36	..	..	185	..	2,070	..	..
		Total	1,958	1,091	..	185	..	17,112	..	..
Nowgong	20	Nowgong	..	..	..	..	..	7,544	308	..
Sibsagar	21	Sibsagar	15	..	16	..	..	1,298	..	..
	22	Jorhat	1,175	..	..	12	..	9,050	661	..
	23	Golaghat	2,377	..	..	366	..	2,713	..	..
	24	Nazira town committee.	229	..	..	..	..	485	79	..
		Total	3,796	..	16	378	..	13,546	740	..
Lakhimpur	25	Dibrugarh	18,031	..	..	2,219	..	13,840	948	..
	26	Tinsukia	..	..	..	190	..	11,459	..	..
	27	North Lakhimpur town committee.	..	..	..	293	..	1,733	..	..
	28	Doom Dooma town committee.	541	..	..	..	..	4,770	237	..
		Total	18,572	..	..	2,702	..	31,802	1,185	..
		Divisional total for 1939-40.	24,682	1,150	77	5,772	..	1,15,772	4,438	..
		Grand total for 1939-40.	32,387	32,716	1,857	6,172	56	1,38,282	5,738	..
		Grand total for 1938-39.	*33,406*	*1,218*	*1,815*	*5,316*	*41*	*1,17,747*	*5,548*	..

No. II—*contd.*

municipalities in Assam during the year 1939-40—contd.

Revenue derived from municipal property and powers apart from taxation								
Other fees (to be specified in detail in as many columns as may be necessary)			Fines under Municipal and other Acts	Interest on investments			Premium on loans	Total
Burning ghats and burial grounds	Process fees	Other fees		For general purposes	For educational purposes	For medical purposes		
25	25(*a*)	25(*b*)	26	27	28	29	30	31
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	476	..	..	..	..	18,247
..	..	..	3	..	..	..	..	2,703
..	..	..	..	..	..	..	..	2,872
..	..	..	479	..	..	..	..	28,822
..	..	664	..	..	..	..	..	35,403
..	..	..	325	..	..	..	..	1,448
..	..	655	6	..	..	..	..	3,434
..	..	..	23	..	..	..	..	302
..	..	..	..	..	..	..	..	258
..	..	..	..	..	..	..	..	26
..	..	1,319	354	..	..	..	..	40,871
..	..	..	128	..	..	..	..	2,803
..	..	1,319	961	..	..	..	..	67,496
17	..	1,610	471	..	..	..	..	16,934
..	..	..	144	..	..	..	..	3,539
..	..	53	135	..	..	..	..	188
17	..	1,663	750	..	..	..	..	20,661
..	..	..	765	..	..	..	..	26,089
..	..	23	7	..	..	..	..	2,206
..	..	..	22	..	..	..	..	3,662
..	..	11	..	..	..	..	..	1,596
..	..	34	794	..	..	..	..	33,553
57	..	1,647	636	..	..	..	..	20,395
..	..	..	169	..	..	..	..	2,460
57	..	1,647	805	..	..	..	..	22,855
..	..	23	..	..	..	..	..	7,875
..	..	2	300	..	..	..	..	1,631
..	..	..	534	..	..	..	..	11,432
..	..	381	129	..	..	..	..	5,966
..	27	..	..	..	..	..	..	820
..	27	383	963	..	..	..	..	19,849
..	..	930	1,419	..	..	..	..	37,387
..	..	1,438	232	..	..	..	..	13,319
..	..	457	12	..	..	..	..	2,495
..	..	..	141	..	..	..	..	5,689
..	..	2,825	1,804	..	..	..	..	58,890
74	27	6,575	5,116	..	..	..	..	1,63,683
74	27	7,894	6,077	..	..	..	..	2,31,179
45	*20*	*6,882*	*6,402*	..	..	..	..	*1,78,440*

FORM

Statement showing the income of the municipalities

Name of division and district	Serial No. of municipalities	Name of municipalities	Grants and contributions for general and special purposes					
			From Government			From Local Funds		
			For general purposes	For educational purposes	For medical purposes	For general purposes	For educational purposes	For medical purposes
1	2	3	32	33	34	35	36	37
SURMA VALLEY AND HILL DIVISION			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar	1	Silchar ..	9,822	1,613	..	..	257	..
	2	Hailakandi town committee.	3,598	761	..	..	1,900	..
	3	Haflong town committee.	6,100	..	500	..	..	..
		Total ..	19,520	2,374	500	..	2,157	..
Sylhet	4	Sylhet ..	11,619	1,697	..	..	..	..
	5	Habiganj ..	3,212	1,021	..	..	..	..
	6	Karimganj ..	10,064	1,421	..	..	..	240
	7	Sunamganj ..	2,366	1,004	..	..	..	50
	8	Maulvibazar ..	6,437	3,516	..	..	..	..
	9	Srimangal town committee.	2,188	..	..	..	..	..
		Total ..	35,886	8,659	..	..	..	290
Khasi and Jaintia Hills.	10	Shillong ..	27,409	360	..	..	..	..
		Divisional total for 1939-40.	82,815	11,393	500	..	2,157	290
ASSAM VALLEY DIVISION								
Goalpara	11	Dhubri ..	3,565	600	2,850	1,425	..	..
	12	Goalpara ..	4,507	1,314	..	..	..	..
	13	Gauripur town committee.	863	120	..	562	..	..
		Total ..	8,935	2,034	2,850	1,987	..	..
Kamrup	14	Gauhati ..	14,864	1,985	3,611	..	..	500
	15	Barpeta ..	3,169	5,418	..	..	..	..
	16	Palasbari town committee.	227	1,208	..	..	..	..
	17	Nalbari town commitee.	70	500	..	..	..	..
		Total ..	18,330	9,111	3,611	..	..	500
Darrang	18	Tezpur ..	9,297	271	..	50	780	..
	19	Mangaldai town committee.	1,810	1,019	..	..	200	..
		Total ..	11,107	1,290	..	50	980	..
Nowgong ..	20	Nowgong ..	8,027	1,433	..	..	..	..
Sibsagar	21	Sibsagar ..	8,074	1,738	..	..	156	..
	22	Jorhat ..	12,920	485	..	..	..	..
	23	Golaghat ..	4,321	1,275	..	..	..	..
	24	Nazira town committee.	2,079	600	..	..	382	..
		Total ..	27,394	4,098	..	..	538	..
Lakhimpur	25	Dibrugarh ..	16,659	2,180	..	..	..	..
	26	Tinsukia ..	2,193	..	..	..	..	..
	27	North Lakhimpur town committee.	2,467	2,837	..	..	1,000	..
	28	Doom Dooma town committee.	1,985	..	..	..	..	..
		Total ..	23,304	5,017	..	..	1,000	..
		Divisional total for 1939-40.	97,097	22,983	6,461	2,037	2,518	500
		Grand total for 1939-40.	1,79,912	34,376	6,961	2,037	4,675	790
		Grand total for 1938-39.	*1,71,202*	*31,946*	*654*	*2,343*	*6,210*	*790*

No. II—*contd.*

in Assam during the year 1939-40—contd.

Grants and contributions for general and special purposes—concld.				Miscellaneous			
From other sources							
For general purposes	For educational purposes	For medical purposes	Total	Recoveries on account of services rendered to private individuals	Other items	Total	Total income of year excluding opening balance
38	39	40	41	42	43	44	45
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	120	11,813	710	861	1,571	1,08,362
..	..	..	6,259	..	319	316	16,572
2,000	..	360	8,960	..	81	81	21,292
2,000	..	480	27,033	710	1,216	1,971	1,46,226
550	..	..	13,866	..	905	905	1,44,130
..	..	..	4,233	..	165	165	35,591
..	..	..	11,725	..	299	299	33,853
..	..	..	3,420	..	673	673	18,447
..	..	..	9,953	..	960	960	20,961
..	..	..	2,188	..	9	9	6,968
550	..	..	45,385	..	3,011	3,011	2,59,950
40	..	250	28,059	..	8,181	8,181	2,05,330
2,560	..	730	1,00,476	..	12,453	13,143	6,11,506
..	..	..	8,440	620	502	1,122	64,830
..	..	..	5,821	13	200	213	26,049
..	..	300	1,845	..	133	133	11,027
..	..	300	16,106	633	835	1,468	1,01,906
..	..	14	20,974	624	1,939	2,563	1,52,028
..	..	..	8,587	..	157	157	33,406
..	..	..	1,435	..	57	57	9,647
..	..	..	570	..	48	48	5,811
..	..	14	31,566	624	2,201	2,825	2,00,892
..	..	..	10,398	221	143	364	81,449
..	..	..	3,029	..	1,196	1,196	11,426
..	..	..	13,427	221	1,339	1,560	92,875
..	..	..	9,460	..	62	62	45,095
..	..	..	9,968	..	1,417	1,417	30,508
400	..	131	13,936	180	415	595	63,037
..	..	..	5,596	4	359	363	26,884
..	..	..	3,061	..	41	41	9,570
400	..	131	32,561	184	2,232	2,416	1,29,999
..	..	..	18,839	489	1,648	2,137	1,30,928
..	..	180	2,373	123	287	410	32,338
..	..	..	6,304	..	..	..	13,397
..	..	..	1,985	..	..	..	11,109
..	..	180	29,501	612	1,935	2,547	1,87,772
400	..	625	1,32,621	2,274	8,604	10,878	7,58,539
2,990	..	1,355	2,33,097	2,984	21,057	24,041	13,70,045
1,440	*50*	*1,601*	*2,22,096*	*2,996*	*23,219*	*26,217*	*12,86,238*

FORM

Statement showing the income of the municipalities in Assam

Name of division and district	Serial No. of municipalities	Name of municipalities	Extraordinary and debt — Sale proceeds of Government securities and withdrawals from savings bank	Loans — Government	Loans — Raised in the open marked	Realisation of sinking funds for payment of loans	Advances — Permanent	Advances — Other	Deposits	Total
1	2	3	46	47	48	49	50	51	52	53
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURMA VALLEY AND HILL DIVISION										
Cachar	1	Silchar ..	..	..	..	..	100	148	7,043	7,291
	2	Hailakandi town committee.	..	..	..	..	..	..	2	2
	3	Haflong town committee.	..	..	..	..	..	..	..	..
		Total ..	..	..	..	..	100	148	7,045	7,293
Sylhet	4	Sylhet	..	..	..	..	..	297	(a)7,157	7,454
	5	Habiganj ..	..	..	..	..	..	60	1,757	1,817
	6	Karimganj ..	..	..	..	..	..	149	3	152
	7	Sunamganj ..	..	..	..	..	100	..	869	969
	8	Maulvibazar ..	..	..	..	..	..	114	(b) 118	232
	9	Srimangal town committee.	..	..	..	..	..	..	1,570	1,570
		Total ..	..	..	..	..	100	620	11,474	12,194
Khasi and Jaintia Hills.	10	Shillong ..	..	..	..	..	..	(d)3,605	(e) 517	4,122
		Divisional total for 1939-40.	..	..	..	..	200	4,373	19,036	23,609
ASSAM VALLEY DIVISION										
Goalpara	11	Dhubri ..	..	..	..	..	..	..	202	202
	12	Goalpara ..	..	..	..	..	..	48	1,128	1,176
	13	Gauripur town committee.	..	..	..	..	..	..	..	..
		Total ..	..	..	..	..	..	48	1,330	1,378
Kamrup	14	Gauhati ..	..	..	..	..	..	234	628	862
	15	Barpeta ..	..	..	..	..	..	..	976	976
	16	Palasbari town committee.	..	..	..	..	..	..	43	43
	17	Nalbari town committee.	..	..	..	..	..	..	100	100
		Total ..	..	..	..	..	..	234	1,747	1,981
Darrang	18	Tezpur ..	..	..	..	..	..	156	2,858	3,014
	19	Mangaldai town committee.	..	..	..	..	..	..	..	..
		Total ..	..	..	..	..	..	156	2,858	3,014
Nowgong ..	20	Nowgong ..	..	..	..	..	60	..	..	60
Sibsagar	21	Sibsagar ..	..	..	..	..	..	..	522	522
	22	Jorhat ..	..	15,000	..	..	..	362	1,014	16,376
	23	Golaghat ..	..	..	..	..	..	..	356	356
	24	Nazira town committee.	..	..	..	..	..	..	..	..
		Total ..	..	15,000	..	..	..	362	1,892	17,254
Lakhimpur	25	Dibrugarh ..	..	..	..	..	..	..	25	25
	26	Tinsukia ..	..	..	..	..	..	..	145	145
	27	North Lakhimpur town committee.	273	..	..	..	50	..	110	433
	28	Doom Dooma town committee.	3,000	..	..	..	..	..	..	3,000
		Total ..	3,273	..	..	..	50	..	280	3,603
		Divisional total for 1939-40.	3,273	15,000	..	..	110	800	8,107	27,290
		Grand total for 1939-40.	3,273	15,000	..	..	310	5,173	27,143	50,899
		Grand total for 1938-39.	*1,636*	..	..	..	*316*	*4,517*	*20,149*	*26,662*

No.II—*concld.*

during the year 1939-40—concld.

Total receipts excluding opening balance	Total receipts including opening balances	Incidence of taxation (column 13) per head of population	Incidence of income (column 45) per head of population	Remarks
54	55	56	57	58
Rs.	Rs.	Rs. a. p.	Rs. a. p.	
1,15,653	1,42,831	5 13 5	8 4 7	
16,574	20,421	2 14 0	6 12 7	
21,292	24,189	8 6 10	19 2 1	
1,53,519	1,87,439	5 9 3	8 12 1	
1,51,584	1,64,933	4 5 9	6 11 7	(*a*) Rs.3,148 being included under the head on account of deposit.
37,408	39,617	3 13 8	4 11 2	
34,005	38,246	3 2 11	5 15 2	
19,416	21,447	2 9 6	3 7 5	
21,193	22,405	2 3 11	4 13 9	(*b*) Contractors deposit 118.
8,538	10,009	2 15 6	4 6 6	
2,72,144	2,96,657	3 10 10	5 10 7	(*a*) Includes Rs.2,686 realised in 1939-40 but credited in 1940-41. (*b*) In comparison with the figures in Appendix "C" the difference of Rs.64 under house tax, Rs.147 under latrine tax, Rs.9 under water tax and Rs.33 under lighting taxes is due to adjustment. (*c*) Includes Rs.300 from military authority as contribution for Rs.1,438 from the Shillong Cantonment for water supply. (*d*) Represents recovery of building advances from the employees of the board. (*e*) Represents security deposits from the Contractors.
2,09,452	2,76,090	7 12 10	9 10 3	
6,35,115	7,60,186	5 1 8	7 4 8	
65,032	69,156	3 15 1	6 13 11	
27,225	31,881	2 8 5	4 1 0	
11,027	13,785	1 12 7	2 6 5	
1,03,284	1,14,822	3 0 2	4 15 9	
1,52,890	1,62,155	4 9 11	6 15 7	
34,382	40,080	1 9 6	2 6 10	
9,690	11,511	1 3 3	2 12 8	
5,911	7,323	0 15 5	1 9 11	
2,02,873	2,21,069	3 0 11	4 11 5	
84,463	1,04,745	4 12 5	7 14 11	
11,426	19,512	2 2 3	6 11 10	
95,889	1,24,257	4 6 6	7 12 2	
45,155	49,858	2 7 6	4 5 3	
31,030	32,621	2 8 0	4 9 2	
79,413	87,962	4 5 4	7 9 0	
27,240	30,329	3 1 6	5 11 9	
9,570	11,132	1 7 5	2 11 11	
1,47,253	1,62,044	3 2 0	5 9 9	
1,30,953	1,39,435	3 13 0	6 15 10	
32,483	37,914	3 0 9	6 4 3	
13,830	17,813	1 12 10	6 5 1	
14,109	16,965	1 11 5	5 13 9	
1,91,375	2,12,127	3 6 0	6 11 8	
7,85,829	8,84,177	3 3 2	5 8 11	
14,20,944	18,44,363	3 14 9	6 3 5	
13,12,900	*15,68,113*	*4 0 10*	*6 0 2*	

FORM

Statement showing the expenditure of the municipalities in Assam

Name of division and district	Serial number of municipality	Name of municipality	General Administration and Collection charges: General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded ware-houses (establishment, purchase of account books and paper, money boxes, repairs to out posts, etc.)	Collection of tolls on roads and ferries	Survey of lands	Refunds (other than octroi)	Pensions and gratuities	Annuities	Total
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURMA VALLEY AND HILL DIVISION										
Cachar ..	1	Silchar	4,395	4,000	..	..	58	..	..	8,453
	2	Hailakandi town committee	733	457	..	..	..	..	..	1,190
	3	Haflong town committe ..	950	741	..	..	83	..	..	1,774
		Total	6,078	5,198	..	..	141	..	..	11,417
Sylhet ..	4	Sylhet	4,526	6,584	..	..	769	..	..	11,879
	5	Habiganj	1,961	1,497	..	..	11	..	..	3,469
	6	Karimganj	2,172	2,232	50	..	100	..	..	4,554
	7	Sunamganj	1,619	631	..	..	7	..	..	2,257
	8	Maulvibazar	1,470	1,052	..	..	..	..	..	2,522
	9	Srimangal town committee..	708	319	..	..	..	..	..	1,027
		Total	12,456	12,315	50	..	887	..	..	25,708
Khasi and Jaintia Hills.	10	Shillong	15,343	8,630	..	..	45,350	..	..	69,323
		Divisional total for 1939-40 ..	33,877	26,143	50	..	46,378	..	..	1,06,448
ASSAM VALLEY DIVISION										
Goalpara ..	11	Dhubri	2,684	2,338	..	..	2	..	..	5,024
	12	Goalpara	1,402	1,221	..	..	..	..	..	2,623
	13	Gauripur town committee ..	805	568	..	..	..	..	..	1,373
		Total	4,891	4,127	..	..	2	..	..	9,020
Kamrup ..	14	Gauhati	4,987	5,309	..	..	21	141	..	10,458
	15	Barpeta	1,446	1,670	..	..	..	..	..	3,116
	16	Palasbari town committee ..	1,800	..	..	..	..	..	..	1,800
	17	Nalbari town committee ..	912	181	..	..	4	..	..	1,097
		Total	9,145	7,160	..	..	25	141	..	16,471
Darrang ..	18	Tezpur	4,151	2,604	..	1	609	..	..	7,365
	19	Mangaldai town committee ..	1,464	..	..	..	..	..	..	1,464
		Total	5,615	2,604	..	1	609	..	..	8,829
Nowgong ..	20	Nowgong	2,240	3,042	407	..	878	..	..	6,567
Sibsagar ..	21	Sibsagar	1,717	1,165	213	..	6	..	..	3,101
	22	Jorhat	4,346	2,941	..	..	10	220	..	7,517
	23	Golaghat	2,636	1,182	..	..	..	..	..	3,818
	24	Nazira town committee ..	857	744	..	..	..	..	..	1,601
		Total	9,556	6,032	213	..	16	220	..	16,037
Lakhimpur ..	25	Dibrugarh	3,374	5,897	..	..	..	..	..	9,271
	26	Tinsukia	1,768	1,375	..	..	..	..	..	3,143
	27	North Lakhimpur town committee.	1,217	587	..	..	..	..	..	1,804
	28	Doom Dooma town committee	1,726	348	..	..	..	..	..	2,074
		Total	8,085	8,207	..	..	..	..	..	16,292
		Divisional total for 1939-40	39,532	31,172	620	1	1,530	361	..	7,3216
		Grand total for 1939-40	73,409	57,315	670	1	47,908	361	..	1,79,664
		Grand total for 1938-39 ..	*68,912*	*55,975*	*323*	*3*	*950*	*100*	..	*1,26,263*

No. III

during the year ending 31st March 1940

Public safety					Public health and convenience					
					Water-supply		Drainage			
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting establishment, purchase of lamps, oil, repairs, etc.	Police establishment, purchase of clothing, lanterns, etc., repairs to outposts	Rewards for destruction of wild animals and snakes	Total	Capital outlay	Establishment, repairs, etc.	Capital outlay	Establishment, repairs, etc.	Conservancy including road-clearing and watering and latrines	Charges on account of Health Officers and Sanitary Inspectors
12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	6,884	..	..	6,884	5,625	18,991	..	1,001	23,768	..
..	829	..	..	829	25	121	..	492	3,433	..
27	583	191	..	801	..	2,030*	..	671*	4,683*	..
27	8,296	191	..	8,516	5,660	21,142	..	2,164	31,884	..
434	10,997	..	28	11,459	..	20,001	..	1,488	22,362	170
..	3,101	..	..	3,101	..	1,469	..	554	10,716	..
294	3,048	..	..	3,342	..	1,174	459	438	9,231	..
..	1,824	..	..	1,824	..	1,216	..	..	4,092	..
..	439	..	..	439	..	1,428	..	397	4,233	..
..	322	..	..	322	..	515	..	83	2,198	..
728	19,731	..	28	20,487	..	25,803	459	2 960	52,832	170
..	33,368	..	433	33,801	..	16,259	..	8,351	58,586	(a) 7,998
755	61,395	191	489	62,802	5,660	63,204	459	13,475	1,43,302	8,168
..	3,117	..	177	3,294	55	9,467	963	846	17,174	132
..	1,331	..	53	1,384	..	437	..	92	7,147	..
..	..	..	9	9	..	210	..	392	3,223	..
..	4,448	..	239	4,687	55	10,114	963	1,330	27,544	132
..	11,465	..	24	11,489	5,162	28,473	1,923	1,900	33,195	2,591
..	1,423	..	..	1,423	..	334	..	426	6,477	..
..	419	..	..	419	..	1,537	..	35	2,141	..
..	425	..	..	425	490	115	..	1	1,454	..
..	13,732	..	24	13,756	5,652	30,459	1,923	2,362	43,267	2,591
..	4,227	..	..	4,227	4,228	16,613	..	4,654	17,700	166
..	395	..	..	395	..	928	..	295	2,382	..
..	4,622	..	..	4,622	4,228	17,541	..	4,949	20,082	166
..	1,474	..	6	1,480	..	680	..	1,345	12,918	..
..	1,112	..	..	1,112	..	293	..	411	8,377	..
..	10,572	..	3	10,575	19,687	390	..	900	17,090	..
..	1,581	41	38	1,660	..	703	..	127	5,704	..
..	79	..	..	79	..	51	..	..	2,337	..
..	13,344	41	41	13,426	19,687	1,437	..	1,438	33,508	..
495	17,395	..	..	17,890	..	1,141	1,673	5,857	35,918	1,398
..	849	..	..	849	..	752	1,057	1,018	8,161	840
..	248	..	..	248	..	234	..	272	2,391	..
..	343	..	..	343	306	214	..	246	3,431	..
495	18,835	..	..	19,330	306	2,341	2,730	7,393	49,901	2,238
495	56,455	41	310	57,301	29,928	62,572	5,616	18,817	1,87,220	5,127
1,250	1,17,850	232	799	1,20,103	35,588	1,23,776	6,075	32,292	3,30,522	13,295
1,397	*1,15,347*	*204*	*842*	*1,17,790*	*23,294*	*1,46,212*	*483*	*31,346*	*3,03,821*	*12,883*

FORM

Statement showing the expenditure of the municipalities

Name of division and district	Serial number of municipality	Name of municipality	Public health and							
			Hospitals and dispensaries	Plague charges	Vaccination	Other sanitary requirements	Markets and slaughter-houses	Pounds	Dak-bungalows and *Serais*	Arboricultural, public gardens and experimental cultivation
1	2	3	23	24	25	26	27	28	29	30
SURMA VALLEY AND HILL DIVISION			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ..	1	Silchar	2,902	..	502	1,014	1,865	..	..	1,020
	2	Hailakandi town committee .	403	..	42	79	772	..	..	9
	3	Haflong town committee ..	731	..	..	971*	1,130*	15	48	50
		Total	4,036	..	544	2,064	3,764	15	48	1,079
Sylhet ..	4	Sylhet	5,511	..	522	1,393	..	..	..	..
	5	Habiganj	1,068	..	91	..	597	58	..	..
	6	Karimganj..	1,582	..	113	601	206	20	..	..
	7	Sunamganj..	..	..	99	412	..	..	..	..
	8	Maulvibazar	200	..	61	672	..	..	..	..
	9	Srimangal town committee ..	..	..	36	..	..	..	..	..
		Total	8.361	..	922	3,078	803	78	..	..
Khasi and Jaintia Hills	10	Shillong	3,718	..	245	715	2,037	57	..	361
		Divisional total for 1939-40 ..	16,115	..	1,711	5,857	6,607	150	48	1,440
ASSAM VALLEY DIVISION										
Goalpara ..	11	Dhubri	5,966	..	261	315	873	..	..	734
	12	Goalpara	1,095	..	63	198	2,162	9	..	..
	13	Gauripur town committee ..	..	..	265	861	..	..	..	..
		Total	7.061	..	589	1,374	3,035	9	..	734
Kamrup ..	14	Gauhati	52	..	450	4,871	1,324	136	40	344
	15	Barpeta	1,500	..	477	203	413	43	..	..
	16	Palasbari town committee ..	30	..	48	..	15	..	..	..
	17	Nalbari town committee ..	100	..	29	..	..	..	..	..
		Total	1,682	..	1,004	5,074	1,752	179	40	344
Darrang ..	18	Tezpur	2,034	..	398	1,649	1,252	184	179	601
	19	Mangaldai town committee ..	491	..	1	250	35	..	24	..
		Total	2,525	..	399	1,899	1,287	184	203	601
Nowgong ..	20	Nowgong	1,460	..	386	325	345	124	..	289
Sibsagar ..	21	Sibsagar	342	..	224	362	3	428	..	16
	22	Jorhat	1,794	..	301	751	362	16	30	160
	23	Golaghat	772	..	292	23	655	61	..	268
	24	Nazira town committee ..	330	..	329	..	101	..	..	..
		Total	3,238	..	1,146	1,136	1,121	505	30	444
Lakhimpur ..	25	Dibrugarh	584	..	320	1,587	1,368	387	..	1,641
	26	Tinsukia	500	..	27[illegible]	686	292	124	..	..
	27	North Lakhimpur town committee.	535	..	36	24	153	40	20	150
	28	Doom Dooma town committee	1,163	..	36	..	215	30	..	..
		Total	2.782	..	671	2,297	2,028	581	20	1,719
		Divisional total for 1939-40..	18,748	..	4,195	12,105	9,568	1,582	293	4,203
		Grand total for 1939-40 ..	31,863	..	5,906	17,962	16,175	1,732	341	5,643
		Grand total for 1938-39 ..	*30,284*	..	*5,784*	*16,205*	*17,487*	*3,189*	*383*	*6,432*

No. III—*contd.*

in Assam during the year ending the 31st March 1940—contd.

convenience—*concld.*

Veterinary charges	Registration of births and deaths	Public works: Establishment	Public works: Buildings	Public works: Roads	Public works: Stores	Total
31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,586	310	9,541	1,169	69,304
..	..	498	85	2,877	6	8,812
..	..	448	1,326	2,530	49	14,682
..	..	2,532	1,721	14,958	1,224	92,828
215	..	1,958	697	36,924	429	91,670
..	..	605	28	4,627	..	19,813
153	..	1,521	5	2,482	80	18,065
..	..	480	1,190	3,014	..	10,503
..	..	610	274	2,141	909	10,925
..	..	..	632	1,798	..	5,262
368	..	5,174	2 826	50,986	1,418	1,56,238
..	..	5,088	1,264	27,243	..	1,31,922
368	..	12,794	5,811	93,177	2,642	3,80,988
..	..	1,508	2	5,352	..	43,648
..	..	682	112	3,855	..	15,852
..	..	888	75	2,953	..	8,867
..	..	3,078	189	12,160	..	68,367
30	..	869	3,666	11,345	10	96,381
..	..	1,003	344	3,698	..	14,918
..	..	..	..	215	..	4,021
..	..	..	199	280	..	2,668
30	..	1,872	4,209	15,538	10	1,17,988
..	..	3,061	513	15,562	189	68,983
..	..	..	82	1,206	..	5,694
..	..	3,061	595	16,768	189	74,677
..	..	2,524	60	3,938	69	24,463
..	..	1,582	133	6,115	..	18,286
267	..	998	521	7,663	..	50,930
..	..	1,740	53	3,008	..	13,406
..	..	..	35	341	..	3,524
26	..	4,320	742	17,127	..	86,146
..	..	2,703	885	17,450	2	72,914
..	..	900	420	4,160	21	19,210
..	..	..	700	510	..	5,065
..	..	..	..	2,553	..	8,194
..	..	3,603	2,005	24,673	23	1,05,383
297	..	18,458	7,800	90,204	291	4,77,024
665	..	31,252	13,611	1,83,381	2,933	8,58,012
728	..	*31,464*	*16,437*	*1,66,418*	*1,763*	*1,84,745*

FORM

Statement showing the expenditure of the municipalities

Name of division and district	Serial number of municipality	Name of municipality	Public instruction: Schools and colleges	Public instruction: Contributions	Public instruction: Libraries, museums, manageries, etc.	Public instruction: Total	Contributions: For general purposes (Leper Asylum, Sylhet, and Pasteur Institute, Shillong).	Miscel: Interest on loans: Interest on account of previous year	Miscel: Interest on loans: Interest on account of current year	Miscel: Discount	Miscel: Actual cost of work done for private individuals
1	2	3	38	39	40	41	42	43	44	45	46
SURMA VALLEY AND HILL DIVISION			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar	1	Silchar	13,925	3,899	200	18,024	638	..	2,150	..	..
	2	Hailakandi town committee	5,449	50	..	5,499	..	..	..	..	..
	3	Haflong town committee	480	..	50	530	..	..	..	..	262
		Total	19,854	3,949	250	24,053	638	..	2,150	..	262
Sylhet	4	Sylhet	8,137	420	521	9,07[illegible]	637	..	2,081	..	..
	5	Habiganj	6,348	..	432	6,780	..	..	..	..	227
	6	Karimganj	3,684	1,923	99	5,706	..	..	166	..	..
	7	Sunamganj	2,743	1[illegible]0	..	2,903	..	..	..	..	..
	8	Maulvibazar	4,805	..	..	4,805	..	202	..	..	..
	9	Srimangal town committee	..	..	..	..	..	..	..	..	..
		Total	25,717	2,503	1,052	29,272	637	202	2,247	..	227
Khasi and Jaintia Hills.	10	Shillong	9,498	..	..	9,498	3,084 (b)	1,215	..	..	..
		Divisional total for 1939-40	55,069	6,452	1,302	62,823	4,359	1,417	4,397	..	489
SURMA VALLEY DIVISION											
Goalpara	11	Dhubri	3,215	4,734	100	8,049	..	..	163	..	246
	12	Goalpara	3,111	1,285	375	4,771	..	..	..	..	5
	13	Gauripur town committee	1,132	300	..	1,432	..	..	..	..	..
		Total	7,458	6,319	475	14,252	..	..	163	..	251
Kamrup	14	Gauhati	17,462	3,487	978	21,927	..	..	681	..	653
	15	Barpeta	12,393	186	80	12,659	..	..	..	..	..
	16	Palasbari town committee	1,512	..	..	1,512	..	..	..	..	..
	17	Nalbari town committee	319	..	..	319	..	..	..	..	..
		Total	31,686	3,673	1,058	36,417	..	..	681	..	653
Darrang	18	Tezpur	8,178	2,444	500	11,122	25	..	..	..	127
	19	Mangaldai town committee	3,380	..	..	3,380	..	..	..	..	..
		Total	11,558	2,444	500	14,502	25	..	..	..	127
Nowgong	20	Nowgong	5,479	1,250	180	6,909	..	..	371	..	11
Sibsagar	21	Sibsagar	6,973	586	..	7,559	..	..	..	..	3
	22	Jorhat	4,053	2,892	150	7,095	..	..	..	..	..
	23	Golaghat	5,939	..	..	5,939	..	..	43	..	63
	24	Nazira town committee	2,942	120	..	3,062	..	..	..	..	..
		Total	19,907	3,598	150	23,655	..	..	43	..	66
Lakhimpur	25	Dibrugarh	13,051	2,420	..	15,471	2,219	..	..	..	60
	26	Tinsukia	1,916	644	..	2,560	..	..	..	..	166
	27	North Lakhimpur town committee.	6,327	..	..	6,327	..	..	..	..	..
	28	Doom Dooma town committee	..	605	..	605	..	..	..	..	..
		Total	21,294	3,669	..	24,963	2,219	..	..	..	228
		Divisional total for 1939-40	97,382	20,953	2,363	1,20,698	2,244	..	1,258	..	1,33[illegible]
		Grand total for 1939-40	[illegible],52,551	27,405	3,665	1,83,521	6,603	1,417	5,655	..	1,8[illegible]
		Grand total for 1938-39	*[illegible],39,042*	*26,21[illegible]*	*4,055*	*1,69,313*	*8,456*	*..*	*7,636*	*..*	*1,75[illegible]*

No. III—*contd.*

in Assam during the year ending the 31st March 1940—contd.

laneous					
Other items to be specified in detail in as many columns as may be necessary					
Provident Fund contribution	Law charges	Miscellaneous	Total	Total	Total expenditure
47	47(*a*)	47(*b*)	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,198	236	5,918	7,352	9,502	1,12,805
326	416	164	906	906	17,266
204	..	193	397	659	18,446
1,728	652	6,275	8,655	11,067	1,48,517
1,266	261	264	1,791	3,872	1,28,595
541	423	840	1,804	2,031	35,194
602	212	352	1,166	1,332	32,999
119	222	205	546	546	18,033
197	169	1,164	1,530	1,732	20,423
24	..	238	262	262	6,873
2,749	1,287	3,063	7,099	9,775	2,42,117
1,704	151	771	2,626	3,841	2,51,469
6,181	2,090	10,109	18,380	24,683	6,42,103
390	323	858	1,571	1,980	61,995
261	95	401	757	762	25,392
125	..	172	297	297	11,978
776	418	1,431	2,625	3,039	99,365
308	375	3,684	4,367	5,701	1,45,956
313	390	380	1,083	1,083	33,199
172	..	574	746	746	8,498
..	..	47	47	47	4,556
793	765	4,685	6,243	7,577	1,92,209
859	66	1,153	2,078	2,205	93,927
112	..	522	634	634	11,567
971	66	1,675	2,712	2,839	1,05494
600	28	260	888	1,270	40,689
295	285	934	1,514	1,517	31,575
505	111	420	1,036	1,036	77,153
376	266	631	1,273	1,379	26,202
101	..	222	323	323	8,589
1,277	662	2,207	4,146	4,255	1,43,519
1,163	545	7,198	8,906	8,966	1,26,731
149	75	2,187	2,411	2,579	28,341
263	..	23	286	286	13,730
210	38	222	470	470	11,686
1,785	658	9,630	12,073	12,301	1,80,488
6,202	2,597	19,888	28,687	31,281	7,61,764
12,383	4,687	29,997	47,067	55,964	14,03,867
11,725	*3,302*	*25,558*	*40,585*	*49,978*	*12,86,543*

FORM

Statement showing the expenditure of the municipalities in Assam

Name of division and district	Serial number of municipality	Name of municipality	Extraordinary and debt									Ba
			Investments			Advance						
			In securities (other than for sinking funds)	In Savings Bank	Payment to sinking funds	Repayment of loans	Permanent	Other	Deposits	Total	Total disbursement	Deposits
1	2	3	51	52	53	54	55	56	57	58	59	60
		SURMA VALLEY AND HILL DIVISION	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ..	1	Silchar	494	..	..	1,928	100	303	1,209	4,034	1,16,839	8,585
	2	Hailakandi town committee ..	..	..	..	..	..	..	..	..	17,266	1,180
	3	Haflong town committee ..	..	..	..	..	..	..	..	..	18,446	..
		Total	494	..	..	1,928	100	303	1,209	4,034	1,52,551	9,765
Sylhet ..	4	Sylhet	..	..	..	3,774	..	1,491	(*a*) 145	5,410	1,34,005	7,952
	5	Habiganj	..	..	..	..	..	60	36	96	35,290	1,110
	6	Karimganj	..	..	..	585	..	68	702	1,355	34,354	1,465
	7	Sunamganj	..	..	..	..	100	..	..	100	18,133	969
	8	Maulvibazar	..	..	..	652	..	185	(*b*) 271	1,108	21,531	211
	9	Srimangal town committee ..	..	..	..	..	..	..	764	764	7,637	1,570
		Total	..	..	..	5,011	100	1,804	1,918	8,833	2,50,950	13,277
Khasi and Jaintia Hills.	10	Shillong	..	..	..	1,091	..	100	(*c*)1,080	2,271	2,53,740	(*d*)1,086
		Divisional total for 1939-40 ..	494	..	..	8,030	200	2,207	4,107	15,138	6,57,241	24,128
		ASSAM VALLEY DIVISION										
Goalpara ..	11	Dhubri	..	..	..	1,319	..	30	162	1,511	63,506	284
	12	Goalpara	..	..	..	..	..	..	1,210	1,210	26,602	..
	13	Gauripur town committee ..	..	..	..	..	..	..	..	..	11,978	..
		Total	..	..	..	1,319	..	30	1,372	2,721	1,02,086	284
Kamrup ..	14	Gauhati	..	..	..	1,102	..	10	5,639	6,751	1,52,707	2,392
	15	Barpeta	..	..	..	..	..	..	1,423	1,423	34,622	..
	16	Palasbari town committee ..	..	..	..	..	50	..	113	163	8,661	..
	17	Nalbari town committee ..	..	..	..	..	..	..	..	..	4,556	..
		Total	..	..	..	1,102	50	10	7,175	8,337	2,00,546	2,392
Darrang ..	18	Tezpur	..	..	..	..	..	240	2,111	2,351	96,278	..
	19	Mangaldai town committee ..	..	..	..	..	..	..	..	..	11,567	..
		Total	..	..	..	..	..	240	2,111	2,351	1,07,845	..
Nowgong ..	20	Nowgong	..	..	..	3,107	60	..	880	4,047	44,736	..
Sibsagar ..	21	Sibsagar	..	..	..	..	..	..	46	46	31,621	..
	22	Jorhat	..	..	..	..	..	152	419	571	77,724	..
	23	Golaghat	..	..	..	653	..	..	444	1,097	27,299	..
	24	Nazira town committee ..	..	..	..	..	..	..	..	..	8,589	..
		Total	..	..	..	653	..	152	909	1,714	1,45,233	..
Lakhimpur ..	25	Dibrugarh	..	..	..	..	..	..	250	250	1,26,981	..
	26	Tinsukia	..	..	..	..	..	..	543	543	28,884	..
	27	North Lakhimpur town committee.	273	..	..	..	50	..	200	523	14,253	..
	28	Doom Dooma town committee	..	..	..	..	..	..	221	221	11,907	..
		Total	273	..	..	..	50	..	1,214	1,537	1,82,025	..
		Divisional total for 1939-40 ..	273	..	..	6,181	160	432	13,661	20,707	7,82,471	2,676
		Grand total for 1939-40 ..	767	..	..	14,211	360	2,639	17,768	35,845	14,39,712	26,704
		Grand total for 1938-39 ..	*493*	*4,636*	..	*12,888*	*360*	*8,080*	*31,724*	*58,151*	*13,44,694*	*22,272*

No. III—*concld.*

during the year ending the 31st March 1940—concld.

lance							Remarks
Actual balance	Total	Grand total	Balance as per Municipal account	*Add* value of uncashed cheques on the 31st March 1940	*Deduct* receipts shown in Municipal accounts, but not paid into treasury	Balance as per Treasury Pass Book	Remarks
61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
17,407	25,992	1,42,831	..	..	..	..	
1,975	3,155	20,421	..	..	..	..	
5,741	5,741	24,187	..	..	..	..	
25,123	34,888	1,87,439	..	..	..	..	
22,976	30,928	1,64,933	22,976	7,952	4,536	26,392	
3,217	4,327	39,617	..	..	..	..	
2,427	3,892	38,246	..	..	..	..	
2,345	3,314	21,447	..	..	..	..	
663	874	20,405	211	..	..	874	
802	2,372	10,009	1,570	..	..	2,372	
32,430	45,707	2,96,657	..	..		..	
21,264	22,350	2,76,090	..	..	..	..	
78,817	1,02,945	7,60,186	..	..	..	..	
5,366	5,650	69,156	5,650	1,983	1,397	6,236	
5,279	5,279	31,881	5,279	1,976	..	7,255	
1,807	1,807	13,785	1,807	525	391	1,941	
12,452	12,736	1,14,822	..	..	..	..	
7,056	9,448	1,62,155	9,448	11,631	5,178	15,901	
5,458	5,458	40,080	5,458	55	1,069	4,444	
2,850	2,850	11,511	2,850	1,261	182	3,929	
2,767	2,767	7,323	2,767	..	525	2,242	
18,131	20,523	2,21,069	..	..	..	..	
8,467	8,467	1,04,745	8,467	8,611	1,015	16,063	
7,945	7,945	19,512	7,945	422	158	8,209	
16,412	16,412	1,24,257	..	..	..	..	
5,122	5,122	49,858	5,122	114	..	5,236	
1,000	1,000	32,621	1,000	247	..	1,247	
10,238	10,238	87,962	10,238	1,641	..	11,879	
3,030	3,030	30,329	3,030	524	..	3,554	
2,543	2,543	11,132	..	..	..	..	
16,811	16,811	1,62,044	..	..	..	..	
12,454	12,454	1,39,435	..	..	..	..	
9,030	9,030	37,914	9,030	2,569	5,423	6,176	
3,560	3,560	17,813	3,560	607	..	4,167	
5,058	5,058	16 965	..	..	..	..	
30,102	30,102	2,12,127					
99,030	1,01,706	8,84,177					
1,77,847	2,04,651	16,44,363					
2,01,147	*2,23,419*	*15,68,113*					

Remarks (column 68):

*Including proportionate share of establishment charges.

(*a*) Represents pay of Health Officer and Sanitary Inspector.

(*b*) Represents contribution for anti-malarial work Rs.2,800, contribution for Scout Camp Rs.100, contribution to the Police Bazar Civil Hospital Rs.100 and compensatory grants paid to Serais and Dho-mashala Rs.84.

(*c*) Represents Rs.979 as refund of security deposits and Rs.101 as difference of the value of cheques encashed that exceeded issues.

(*d*) Represents value of uncashed cheques.

	Rs.	
(*b*) Refund of Contractor's deposit.	14	Sylhet district.
Difference between value of cheques cashed and issued.	257	
Total ..	271	

(*a*) This expenditure is due to adjustment security deposit of Rs. 145.

APPENDIX A

Statement showing the date of establishment of each municipality in Assam, the population within the municipal limits, the actual number of rate-payers, total number of members and the total number of, and attendance at, meetings held in each municipality during the year 1939-40

	Name of district	Serial No. of municipalities	Name of municipality	Date of establishment	Population	Number of rate-payers	Percentage of rate-payers to population	Total number of commissioners	Number of meetings held	Number of meetings adjourned or at which no quorum was obtained	Average percentage of attendance at each meeting
1	2	3	4	5	6	7	8	9	10	11	12
Surma Valley and Hill Division.	Cachar ..	1	Silchar	1st October 1912 ..	13,069	2,223	17·00	28	21	2	48·63
		2	Hailakandi town committee.	1st March 1924 ..	2,452	509	20·76	6	16	..	79·1
		3	Haflong town committee	1st April 1931 ..	1,113	237	21·29	5	6	..	70·00
	Sylhet ..	4	Sylhet	20th May 1878 ..	21,435	4,555	21·25	..	..	..	..
		5	Habiganj	21st May 1913 ..	7,577	1,572	20·75	18	7	1	83
		6	Karimganj	25th June 1913 ..	5,691	1,530	26·88	14	32	14	43·97
		7	Sunamganj	25th June 1913 ..	5,326	1,163	21·84	14	23	3	50·35
		8	Maulvi Bazar.. ..	1st April 1925 ..	4,314	1,014	23·50	14	14	..	46·70
		9	Srimangal town committee.	1st October 1935 ..	1,582	436	27·56	7	12	..	69·05
	Khasi and Jaintia Hills.	10	Shillong ..	1st January 1911 ..	21,300	2,719	12·76	18	12	..	72·22
				Divisional total for 1939-40.	83,859	15,958	19·03	124	143	20	56·80
Assam Valley Division.	Goalpara ..	11	Dhubri ..	10th April 1883 ..	9,435	1,081	11·46	14	13	..	64
		12	Goalpara ..	29th April 1875 ..	6,415	1,390	21·67	15	22	4	54
		13	Gauripur town committee.	12th August 1919 ..	4,592	941	20·49	6	13	1	72
	Kamrup ..	14	Gauhati ..	1st April 1865 ..	21,797	3,096	14·20	21	15	4	58
		15	Barpeta	25th August 1886 ..	13,777	3,275	23·77	17	13	..	68
		16	Palasbari town committee.	1st October 1918 ..	3,454	481	13·93	6	18	2	58
		17	Nalbari town committee.	15th March 1938 ..	3,587	343	9·56	7	14	..	65
	Darrang ..	18	Tezpur	20th December 1893 ..	10,268	1,540	15·00	17	20	..	50
		19	Mangaldai town committee.	1st April 1916 ..	1,696	264	15·57	6	17	2	56
	Nowgong ..	20	Nowgong	6th December 1893 ..	10,413	1,894	18·19	20	13	..	48
	Sibsagar ..	21	Sibsagar	22nd November 1916 ..	6,669	1,360	20·39	17	16	..	54
		22	Jorhat	15th February 1909 ..	8,334	1,811	21·73	17	22	..	60
		23	Golaghat	20th May 1920 ..	4,688	991	21·14	12	21	..	58
		24	Nazira town committee	1st July 1909 ..	3,484	660	18·94	6	13	..	79
	Lakhimpur ..	25	Dibrugarh	16th July 1878 ..	18,734	3,590	19·16	23	14	..	69
		26	Tinsukia ..	1st March 1937 ..	5,160	1,690	32·75	14	15	1	61
		27	North Lakhimpur town committee.	1st April 1916 ..	2,120	520	24·53	6	14	3	80
		28	Doom Dooma town committee.	May 1916 ..	1,900	678	35·68	6	16	..	68
				Divisional total for 1939-40.	1,36,523	25,605	18·76	230	289	17	60
				Grand total for 1939-40.	2,20,380	41,563	18·81	354	432	37	58·90
				Grand total for 1938-39	*2,20,382*	*40,070*	*18·17*	*358*	*473*	*48*	*58·5*

APPENDIX B

Statement showing the mode of assessment in vogue in each municipal institution in Assam, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during 1939-40

Serial No. of municipality	Name of municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year: Increase in income	Result of any general or partial revision of assessment made during the year: Decrease in income	Remarks
1	2	3	4	5	6	7
	Surma Valley and Hill Division			Rs. a. p.	Rs. a. p.	
1	Silchar	Tax on holdings ..	8 per cent. on the annual letting value of holdings.	1,030 0 0	..	Due to revision of taxes under section 75 of the Municipal Act.
		Latrine fees	6 per cent. on the annual letting value of holdings.			
		Water tax	7½ per cent. and 5 per cent. on holdings situated beyond 2,500 feet from the nearest street hydrant.			
2	Hailakandi town committee.	Tax on holdings ..	7 per cent. on the annual letting value of holding and latrine tax each.	(a) 153 0 0	..	(a) Owing to general assessment from the 2nd June 1940-41.
		Latrine fees ..				
3	Haflong town committee.	Tax on holdings ..	7½ per cent. on the annual letting value of holdings.	..	81 0 0	
		Latrine fees ..	7½ per cent. on the annual letting value of holdings subject to a minimum of Rs. 6 per latrine per annum.	233 0 0	..	Due to partial revision.
		Water rate	6½ per cent. on the annual letting value of holdings.	..	23 0 0	
4	Sylhet	Tax on holdings ..	8½ per cent. on the annual letting value of holdings.		..	
		Latrine fees	5½ per cent. on the annual letting value of holdings.	..	..	
		Water rate	8½ per cent. on the annual letting value of holdings situated on roads supplied with water and 7 per cent. on houses and land situated within 1,000 feet from the nearest stand pipe.	..	..	
		Lighting rate ..	3 per cent. on the annual letting value of holdings in wards Nos. I, III, IV, VI and VII and at 1½ per cent. in wards Nos. II and V within the lighting area.	..	..	
5	Habiganj	Tax on holdings ..	7½ per cent. on the annual letting value of holdings.	..	..	
		Latrine fees	6½ per cent. on the annual letting value of holdings.	..	..	
6	Karimganj	Tax on holdings ..	7½ per cent. on the annual letting value of holdings.	920 0 0	..	
		Latrine fees	7 per cent. on the annual letting value of holdings.	833 0 0	..	
7	Sunamganj	Tax on buildings ..	8 per cent. on the annual value of holdings.	3,617 0 0	..	
		Tax on inhabitants	....	..	..	
		Latrine fees	5½ per cent. on the annual letting value of holdings.	..	281 0 0	
8	Maulvibazar	Tax on holdings ..	6¼ per cent. on the annual letting value of holdings.	398 12 9	..	Due to assessment of arable and jungle lands and construction of new holdings and addition in some of the old holdings.
		Latrine fees	7½ per cent. on the annual letting value of holdings.	210 13 0	....	Due to construction of new holdings and addition in some of the old holdings.

APPENDIX B—*contd.*

Statement showing the mode of assessment in vogue in each municipal institution in Assam, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1939-40—contd.

Serial No. of municipality	Name of municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year: Increase in income	Result of any general or partial revision of assessment made during the year: Decrease in income	Remarks
1	2	3	4	5	6	7
	Surma Valley and Hill Division—concld.			Rs. a. p.	Rs. a. p.	
9	Srimangal town committee.	Tax on holdings ..	6¼ per cent. on the annual letting value of holdings.	22 0 0	..	The increase is due to addition and alteration in some of the holdings.
		Latrine fees ..				
10	Shillong	Tax on holdings ..	6½ per cent. on the annual letting value of holdings.	1,721 0 0	..	Increase due to assessment of new and improved holdings.
		Latrine fees ..	5½ per cent. on the annual letting value of holdings.	1,488 0 0	..	
		Water rate ..	2 per cent. on the annual letting value of holdings having water taps and ½ per cent. on holdings without taps.	1,169 0 0	..	
		Lighting tax ..	3½ per cent. on the annual letting value of holdings.	621 0 0	..	
	Assam Valley Division					
11	Dhubri	Lighting tax ..	2 per cent. On the annual value of holdings.	1,969 0 0	..	Due to imposition of lighting tax and improvement of holdings.
		Tax on holdings ..	4 per cent.		..	
		Latrine tax ..	6 " "			
		Water tax. Holdings situated beyond a radius of 1,000 ft. from the nearest stand pipe are exempted from payment of water tax. 3 per cent. additional tax on holdings having pipe connection.	6 " "			
12	Goalpara	Tax on holdings ..	6¼ per cent. on the annual letting value of holdings.	35 13 0	..	The increase is due to the partial revision of assessment on improved holdings.
		Latrine tax ..		33 7 9	..	
13	Gauripur town committee.	Tax on holdings ..	6 per cent. on the annual letting value of holdings.	..	..	
		Latrine tax ..	4 per cent. on the annual letting value of holdings.	..	..	
14	Gauhati	Tax on holdings ..	6 per cent. on the annual value of private holdings and 7½ per cent. on Government buildings.	704 0 0	..	The increase is due to improvement of holdings.
		Latrine tax ..	3½ per cent. ditto ditto	386 0 0	..	The increase is due to the change of basis of sliding scale to that of percentage on the annual value of holdings.
		Water rate	7½ per cent. on the holdings situated on streets supplied with hydrants or stand pipes but holdings not situated within the radius of 1,000 feet are exempted from water rate. Holdings having private tap connections are assessed at 10 per cent. on the annual value of holdings.	1,621 0 0	..	The increase is due to provision of new pipe connections to private holdings and the increase in the number of holdings.
15	Barpeta	Tax on holdings ..	7½ per cent. on the annual value of holdings.	246 0 0	..	Increase is due to the assessment of new and improved holdings.
		Latrine fees	(1) 3¾ per cent. on the annual value of holdings. (2) Rs 3 per annum to be charged for every seat of latrine kept above one.	124 0 0	..	
16	Palasbari town committee.	Tax on holdings ..	3½ per cent. on the annual value of holdings.	..	6 7 0	Decrease is due to dismantling of certain holdings for the erosion of river.
		Latrine tax ..	2 per cent. on the annual value of holdings.	..	3 11 0	
17	Nalbari town committee.	Tax on holdings ..	5 per cent. on the annual value of holdings.	52 9 0	..	Due to assessment of new holdings.
		Latrine tax ..	2 per cent. on the annual value of holdings.	21 14 0	..	

APPENDIX B—*concld.*

Statement showing the mode of assessment in vogue in each municipal institution in Assam, the rate at which the tax on holdings or on persons levied, and the result of any revision of assessment made during the year 1939-40—concld.

Serial No. of municipality	Name of municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year: Increase in income	Result of any general or partial revision of assessment made during the year: Decrease in income	Remarks
1	2	3	4	5	6	7
	Assam Valley Division—concld.			Rs. a. p.	Rs. a. p.	
18	Tezpur ..	Tax on holdings ..	7 per cent. on the annual value of holdings up to Rs.7,500.	344 0 0	..	Increase is due to the partial revision of assessment of holdings newly constructed and improved.
		Latrine fees ..	5½ per cent. on the annual value of holdings up to Rs.7,500.	276 0 0	..	
		Water rate ..	7½ per cent. on the annual value of holdings up to Rs.7,500, on the holdings having no water pipe connections. (*ii*) 10 per cent. on annual value of holdings having water pipe connections. Over and above the annual value of Rs.7,500 of holdings the taxes are assessed at ¼th of the above rates.	370 0 0	..	
19	Mangaldai town committee.	Tax on holdings ..	5 per cent. on the annual value of holdings.	31 0 0	..	
		Latrine tax ..	4½ per cent. on the annual value of holdings.	5 0 0	..	
20	Nowgong	Tax on holdings ..	Both Government and private buildings are assessed at 7½ per cent. on the annual rental value of holdings.	675 1 0	..	
		Latrine tax ..	Both Government and private holdings are assessed at 6¼ per cent. on the annual rental value of holdings.	439 7 0	..	
21	Sibsagar	Tax on holdings ..	5 per cent. on the annual value of holdings.	..	..	
		Latrine rate ..	6 per cent. ditto ditto	..	..	
22	Jorhat	Tax on holdings ..	5 per cent. on the annual value of holdings.	..	63 0 0	Due to assessment of tax at an uniform rate.
		Latrine tax..	6½ per cent. on the annual value of holdings.	944 0 0	..	Due to increase in the rate of percentage of taxation.
		Water rate	8 per cent. on the annual value of holdings and is assessed within a radius of 1,000 feet from the nearest standpipe. An extra tax of Rs.12 per annum is charged on those having private house connections.	..	1,567 0 0	Due to reduction of the rate of percentage of taxation and remission of water tax for non-supply of water.
23	Golaghat	Tax on holdings including arable lands.	6 per cent. on the annual value of holdings.	..	410 14 9	
		Latrine tax..	4 per cent. on the annual value of holdings.	..	193 5 9	
24	Nazira town committee	Tax on holdings ..	5 per cent. on the annual value of holdings.	..	..	
		Latrine tax ..	7½ per cent. on the annual value of holdings.	..	..	
25	Dibrugarh.. ..	Tax on holdings ..	6 per cent. on the annual rental value of holdings.	..	..	
		Latrine tax ..	6¼ per cent. on the annual rental value of holdings.	..	..	
		Lighting tax ..	1½ per cent. on the annual value of holdings.	..	..	
26	Tinsukia	Tax on holdings ..	5½ per cent. on the annual rental value of holdings.	..	3,374 0 0	Decrease is due to exemption of Assam-Bengal Railway holdings and also to reduction of the rate of taxation.
		Latrine tax ..	4½ per cent. on the annual rental value of holdings.	..	206 0 0	Due to exemption of Assam-Bengal Railway holdings from taxation.
27	North Lakhimpur town committee.	Tax on holdings ..	4 per cent. on the annual rental value of holdings.	..	..	
		Latrine tax ..	Ditto ditto ..	..	..	
28	Doom Dooma town committee.	Tax on holdings ..	4 per cent. on the annual value of holdings.	..	19 15 6	
		Latrine tax ..	3 per cent. on the annual value of holdings.	..		

Statement showing the demand, collections, remissions and outstanding balances of each municipal institution

Serial No. of municipality	Name of municipality	Demand			Collection			Percentage of collection (column 8) on current demand (column 4)
		Arrear	Current	Total	Arrear	Current	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Surma Valley and Hill Division							
1	Silchar	8,605	78,625	87,230	7,280	71,920	79,200	700·73
2	Hailakandi town committee ..	1,234	6,958	8,192	850	6,204	7,054	101·38
3	Haflong town committee	389	9,199	9,588	382	8,992	9,374	101·90
4	Sylhet	20,335	89,168	1,09,503	10,939	82,467	93,406	104·75
5	Habiganj	1,635	29,410	31,045	509	28,702	29,211	99·32
6	Karimganj	2,273	19,305	21,578	1,639	16,482	18,121	93·87
7	Sunamganj	1,862	15,244	17,106	783	13,030	13,813	90·61
8	Maulvibazar	4,558	10,721	15,279	3,612	6,066	9,678	90·27
9	Srimangal town committee ..	353	4,852	5,205	201	4,492	4,693	96·72
10	Shillong	2,328	1,70,229	1,72,557	1,672	17,7,52	1,66,424	97·76
	Divisional total for 1939-40 ..	43,572	4,33,711	4,77,283	27,867	2,56,107	4,30,974	99·37
	Assam Valley Division							
11	Dhubri	(a) 19,204	38,100	57,304	10,684	26,502	37,186	97·60
12	Goalpara	5,109	17,106	22,215	4,256	11,948	16,204	94·73
13	Gauripur town committee	1,006	9,496	10,502	105	8,087	8,192	86·27
14	Gauhati	13,767	1,08,979	1,22,746	6,214	94,510	1,00,724	82·05
15	Barpeta	12,980	22,954	35,934	8,659	13,298	21,957	95·65
16	Palasbari town committee	929	3,962	4,891	728	3,435	4,163	105·07
17	Nalbari town committee	(a) 1,087	4,843	5,930	898	2.561	3,459	72·42
18	Tezpur	(a)72	49,383	49,455	72	48,991	49,063	99·35
19	Mangaldai own committee	1,752	3,775	5,527	767	2,863	3,630	96·16
20	Nowgong	4,238	28,633	32,871	3,138	22,527	25,665	89·63
21	Sibsagar	7,110	17,922	25,032	2,575	14,103	16,678	93·06
22	Jorhat	2,178	39,754	41,932	1,425	34,699	36,124	90·87
23	Golaghat	1,178	15,585	16,763	963	13,541	14,504	93·06
24	Nazira town committee	(a) 1,764	5,030	6,794	1,124	3,982	5,106	101·51
25	Dibrugarh..	3,889	78,165	82,054	3,028	68,438	71,466	91·43
26	Tinsukia	5,317	15,893	21,210	2,944	12,779	15,723	98·90
27	North Lakhimpur town committee ..	(a) 1,538	4,583	6,121	830	2,986	3.816	83·27
28	Doom Dooma town committee ..	379	3,243	3,622	307	2,950	3,257	100·43
	Divisional total for 1939-40	83,497	4,67,406	5,50,903	48,717	3,88,200	4,36,917	93·48
	Grand total for 1939-40	1,27,069	9,01,117	10,28,186	76,584	6,44,307	8,67,917	96·31
	Grand total for 1938-39	*1,34,463*	*8,75,412*	*10,09,925*	*75,999*	*7,66,594*	*8,42,593*	*96·35*

(*a*) Revised.

DIX C

in Assam on account of municipal taxes for the year 1939-40

Remission					
Arrear	Current	Total	Percentage of total remissions (column 12) on current demand (column 4)	Outstanding balance	Remarks
10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	
592	782	1,375	1·75	6,665	
22	53	75	1·08	1,063	(*a*) Including vehicle tax also.
6	93	99	1·08	115	
6,556	1,921	8,477	9·51	7,620	
517	205	722	2·45	1,112	
84	475	559	2·90	2,898	
187	295	482	3·16	2,811	
173	165	338	3·15	5,263	
65	56	121	2·49	391	
457	3,872	4,329	2·54	1,804	
8,659	7,917	16,577	3·82	29,742	
453	680	1,133	2·97	18,985	
208	375	583	3·41	5,428	
59	228	287	3·02	2,023	
727	3,775	4,502	3·67	17,520	
381	339	720	3·14	13,257	
31	71	102	2·57	626	
42	205	247	5·10	2,224	
..	360	360	·73	32	
28	2	30	·79	1,867	
34	792	826	2·88	6,380	
1,105	471	1,576	8·79	6,778	
91	1,606	1,697	4·27	4,111	
49	506	555	3·56	1,704	
184	186	370	7·36	1,318	
553	3,980	4,533	5·80	6,055	
37	72	109	·69	5,378	
139	129	268	5·85	2,037	
..	5	5	·15	360	
4,121	13,782	17,903	3·83	96,083	
12,780	21,699	34,480	[illegible]·82	1,25,825	
20,625	*19,254*	*39,879*	*4·5*	*1,27,453*	

APPENDIX D

Statement showing the percentage of total expenditure under some of the principal heads in each municipal institution in Assam during the year 1939-40

Serial No. of municipality	Name of municipal institution	Total expenditure (excluding debt and extraordinary heads)	General establishment	Lighting	Water-supply	Drainage	Conservancy	Medical	Vaccination	Public Works	Education
1	2	3	4	5	6	7	8	9	10	11	12
	Surma Valley and Hill Division	Rs.									
1	Silchar	1,12,805	7·44	6·102	21·83	·88	21·06	2·57	·44	11·17	15·97
2	Hailakandi town committee	17,266	6·89	4·80	·85	2·85	19·88	2·79	·24	20·65	31·91
3	Haflong town committee	18,446	9·62	3·16	11·00	3·64	25·39	9·23	..	23·60	2·87
4	Sylhet	1,28,595	9·24	8·55	15·55	1·16	17·39	4·29	·41	31·11	7·06
5	Habiganj	35,194	9·83	8·81	4·17	1·57	30·45	3·03	·26	14·95	19·26
6	Karimganj	32,999	13·35	9·24	3·56	2·72	27·97	4·79	·34	12·39	17·29
7	Sunamganj	18,033	12·52	10·11	6·74	..	22·69	..	·55	25·97	16·10
8	Mualvibazar	20,423	12·35	2·15	6·99	1·94	20·73	·98	·30	19·26	23·53
9	Srimangal town committee ..	6,873	14·94	4·68	7·49	1·21	31·98	..	0·52	35·36	..
10	Shillong	2,51,469	9·52	13·27	6·47	3·32	23·30	1·48	·09	13·35	3·78
	Divisional total for 1939-40 ..	6,42,103	16·57	9·56	10·72	2·17	22·32	3·42	·27	17·82	9·78
	Assam Valley Division										
11	Dhubri	61,995	4·33	5·03	15·36	2·92	27·70	10·34	·42	11·07	12·98
12	Goalpara	25,392	5·52	5·24	1·72	·36	28·15	5·09	·25	18·31	18·79
13	Gauripur town committee ..	11,978	6·72	..	1·75	3·27	26·91	7·19	2·21	32·69	11·96
14	Gauhati	1,45,956	3·42	7·86	23·04	2·62	22·74	5·15	·31	10·89	15·02
15	Barpeta	33,199	4·36	4·29	1·01	1·28	19·51	5·13	1·44	15·20	38·13
16	Palasbari town committee ..	8,498	21·18	4·93	18·09	·41	25·19	·35	·56	2·53	17·79
17	Nalbari town committee	4,556	20·02	9·33	13·28	·02	31·91	2·19	·64	10·51	7·00
18	Tezpur	93,927	4·42	4·50	22·19	4·95	18·84	4·10	·42	20·57	11·84
19	Mangaldai town committee ..	11,567	12·66	3·41	8·02	2·55	20·59	4·24	·01	11·14	29·22
20	Nowgong	40,689	5·51	3·62	1·67	3·31	31·75	4·39	·95	16·20	16·98
21	Sibsagar	31,575	5·44	3·52	·93	1·30	26·53	2·23	·71	24·80	23·94
22	Jorhat	77,153	5·63	13·70	26·02	1·17	22·15	3·30	·39	11·90	9·20
23	Golaghat..	26,202	10·06	6·03	2·68	·48	21·77	3·03	1·11	18·32	22.67
24	Nazira town committee	8,589	9·98	·92	·59	..	27·21	3·84	3·83	4·38	35·65
25	Dibrugarh	1,26,731	2·66	13·73	.90	5·94	28·34	2·82	·25	16·60	12·21
26	Tinsukia..	28,341	6·24	3·00	2·65	7·32	28·80	7·15	·98	19·41	9·03
27	North Lakhimpur town committee	13,730	8·86	1·81	1·70	1·98	17·41	4·07	·26	8·81	46·08
28	Doom Dooma town committee ..	11,686	14·77	2·94	4·45	2·11	29·36	9·95	·31	21·85	5·18
	Divisional total for 1939-40 ..	7,61,764	5·19	7·41	12·14	3·21	24·58	4·72	·55	15·33	15·84
	Grand total for 1939-40 ..	14,03,867	12·72	8·08	10·21	2·73	24·44	2·48	·42	16·46	13·07
	Grand total for 1938-39 ..	*12,86,543*	*7·62*	*9·15*	*13·42*	*2·44*	*23·56*	*3·47*	*·43*	*16·79*	*12·79*

APPENDIX E

Statement showing the financial position of the municipal institutions in Assam which were in debt during the year 1939-40

Serial number of municipal institutions	Name of municipal institution	Amount of loans sanctioned: From Government	Amount of loans sanctioned: Outside Government account	Receipts: I.—Opening balance	Receipts: II.—Ordinary income	Receipts: III.—Income under "Extraordinary and debt" excluding loan receipts	Receipts: IV.—Loan receipts	Receipts: V.—Total	Expenditure: I.—Ordinary expenditure	Expenditure: II.—Expenditure from loan funds	Expenditure: III.—Payment on account of loans: Principal	Expenditure: III.—Payment on account of loans: Interest	Expenditure: IV.—"Extraordinary and debt" excluding payment on account of loans	Expenditure: V.—Closing balance	Expenditure: VI.—Total	Results: A—Excess (+) or deficit (—) on ordinary income over ordinary expenditure (II—I)	Results: B.—Annual payment due on account of loans: Principal	Results: B.—Annual payment due on account of loans: Interest	Results: C.—Excess (+) or deficit (—) of A as compared with B	Results: D.—Outstanding on loan account at beginning of year excluding interest	Results: Amount of loan during the year	Results: E.—Outstanding on loan account at end of year excluding interest	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Surma Valley and Hill Division																						
1	Silchar.. ..	54,200	..	27,178	1,08,362	7,291	..	1,42,831	1,05,020	5,635	1,928	2,150	2,106	25,992	1,42,831	+3,342	1,928	2,150	−948	50,596	..	48,668	
2	Sylhet	90,000	..	13,349	1,44,130	7,454	..	1,64,933	1,26,514	..	3,774	2,081	1,636	30,928	1,64,933	17,616	3,774	2,081	11,761	41,614	..	37,840	
3	Karimganj ..	5,000	×	4,241	33,853	152	×	38,246	32,833	×	585	166	770	3,892	38,246	1,020	585	166	269	390	..	3,317(*a*)	
4	Maulvibazar ..	6,000	..	1,212	20,961	232	..	22,405	20,221	..	652	202	456	874	22,405	+740	652	202	−114	2,894	..	2,242	× [3901—585—3316]. The discrepancy of Re.1 is due to making the fraction of rupee round figure in the previous statement.
5	Shillong ..	30,000	..	66,638	2,05,330	4,122	..	2,76,090	2,50,254	..	1,091	1,215	1,180	22,350	2,76,090	44,924	1,091	1,215	−42,618	27,000	..	25,909	
	Assam Valley Division																						
6	Dhubri ..	17,000	..	4,124	64,830	202	..	69,156	61,832	..	1,319	163	192	5,650	69,156	+2,998	1,319	163	+1,516	2,718	..	1,399	
7	Gauhati ..	17,000	..	9,265	1,5 ,028	862	..	1,62,155	1,45,275	..	1,102	681	5,649	9,448	1,62,155	+6,753	1,102	681	+4,970	12,968	..	11,866	
	Nowgong ..	25,000	..	4,703	45,695	60	..	49,858	40,318	..	3,107	371	940	5,122	49,858	+4,777	3,107	371	+1,299	5,705	..	2,598	
9	Jorhat ..	15,000	..	8,549	63,037	1,376	15,000	87,962	63,685	13,468	..	..	571	10,238	87,962	−648	..	..	−648	..	15,000	15,000	
10	Golaghat ..	5,000	..	3,089	26,884	356	..	30,329	26,159	..	653	43	444	3,030	30,329	+725	653	43	+29	654(*a*)	..	..	(a) The difference is due to elimination of fraction of a rupee.

APPENDIX F

Statement showing the grants and contributions made to the municipal institutions in Assam during the year 1939-40

Municipalities	1938-39	1939-40	For what purpose	
1	2	3	4	
SURMA VALLEY AND HILL DIVISION				
A.—Provincial				
(a) *Medical*				
	Rs.	Rs.		
Haflong town committee	475	500	For anti-malarial work.	
Total (a) ..	475	500		
(b) *Education*				
	Rs.	Rs.		
Silchar	1,613	1,613		
Hailakandi town committee	761	761		
Sylhet	1,697	1,697		
Habiganj	1,021	1,021		
Karimganj	1,421	1,421		
Sunamganj..	204	1,004		
Maulvibazar	3,565	3,516		
Shillong	360	360		
Total (b) ..	10,642	11,393		
(c) *For general purposes*				
	Rs.	Rs.		Rs.
Silchar	9,822	9,822	(1) For general purposes	2,250
			(2) For rent for shop sites in municipal market	2,250
			(3) For communication	2,000
			(4) For maintenance of Park	200
			(5) Compensatory grant for motor tax	2,922
			(6) Expenditure on roads affected by heavy motor traffic	200
Hailakandi town committee	3,598	3,832	(1) For general purposes	1,323
			(2) For Public Works Department road	1,500
			(3) For Compensatory grant	274
			(4) Commissioner's specia grant	500
			(5) Motor Vehicle Taxation Act	235
Haflong town committee	4,900	6,100	(1) For general purpose .. .. Including Rs.500 for outside bazar works	4,900
			(2) For improvement of communication	1,200
Sylhet	10,550	11,619	(1) For Compensatory grant for ferries	5,000
			(2) Compensatory grant for motor tax	4,250
			(3) Grant for communications	1,500
			(4) For Public Works Department roadside drains ..	300
			(5) For Compensatory grant for judicial ferries ..	569
Habiganj	3,212	3,212	(1) For general purpose	1,612
			(2) For improvement of communication	1,560
			(3) Compensatory grant for motor tax	40
Karimganj	4,624	10,064	(1) For general purpose	2,854
			(2) For communications	1,200
			(3) For Public Works Department roadside drain ..	70
			(4) For lighting Public Works Department roads ..	30
			(5) For sweeping of Public Works Department roads	48
			(6) Contribution out of motor tax	422
			(7) Compensatory grant in lieu of ferry revenue and fine ..	5,440
Sunamganj..	2,366	2,366	(1) For general purpose	1,616
			(2) For communication	750
Maulvibazar	5,523	6,437	(1) For general purpose	1,778
			(2) For communication	1,000
			(3) For maintenance of Public Works Department road	220
			(4) Compensatory grant for ferry	1,847
			(5) Contribution out of motor tax	678
			(6) Compensatory contribution in lieu of tolls credited to provincial revenue	880
			(7) Ditto ditto fines ,, ,, ..	28
			(8) Ditto ditto sale proceeds of unclaimed cattle credited to provincial revenue	6
Srimangal town committee	2,142	2,188	(1) For communication	1,782
			(2) For general purpose	342
			(3) Compensatory grant in lieu of sale proceeds of unclaimed cattle and judicial fine .	
Shillong	26,909	27,409	(1) For general purposes	10,710
			(2) For pay of Conservancy Inspector	1,800
			(3) For communication	2,450
			(4) Contribution out of motor tax	12,449
Total (c)	73,446	82,859		
Total A	84,563	94,752		

APPENDIX F—*contd.*

Statement showing the grants and contributions made to municipal institutions in Assam during the year 1938-39—contd.

Municipalities	1938-39	1939-40	For what purpose
1	2	3	4
B.—Grant from local boards			
(a) Medical			
	Rs.	Rs.	
Karimganj	240	240	
Sunamganj ..	50	50	
Total *(a)* ..	290	290	
(b) Education			
	Rs.	Rs.	
Silchar..	257	257	
Hailakandi town committee	1,900	1,900	
Sunamganj	1,290	..	
Total *(b)* ..	3,447	2,157	
(c) For general purposes			
	Nil		
Total B	3,737	2,447	
C.—From other sources			
(a) Medical			
	Rs.	Rs.	
Silchar	120	120	Contribution from Dufferin's Fund towards the pay of midwife.
Haflong town committee ..	360	2,360	Rs.2,000 for contribution of Assam-Bengal Railway for the improvement of Haflong water-works.
Shillong	500	250	Contribution from Shillong Cantonment for treatment in the Segregation hospital of infectious diseases arising in the Cantonment area.
Total *(a)* ..	980	2,730	
(b) Education			
	Nil		
(c) For general purposes			
	Rs.	Rs.	
Sylhet	100	550	(1) Contribution of Rs.500 from a private individual for general purposes. (2) Contribution of Rs.50 from a private individual towards repairs to the bank of Jatanpur Municipal tank.
Shillong	1,040	40	(1) Contribution by the Shillong Cantonment for water-supply Rs.1,438. (2) Contribution by the Military Authority for water-supply Rs.300. (3) Contribution by the Deputy Commissioner, Khasi and Jaintia Hills, for maintenance of Khasi War Memorial Rs.40. (Items 1 and 2 have excluded and only item 3 has been shown.)
Total *(c)* ..	1,140	590	
Total C ..	2,120	3,320	
Grand total ..	90,420	1,00,519	

ASSAM VALLEY DIVISION

A.—Provincial

(a) Medical

Municipalities	1938-39	1939-40	For what purpose
	Rs.	Rs.	
Dhubri ..	2,400	2,850	For infectious diseases hospital.
Gauhati	3,639	3,611	Rs. 1,500 for maintenance of two Leper wards. Rs. 500 for treating outdoor patients. Rs. 537 for medical purposes. Rs. 1,074 for Leper Asylum.
Total *(a)*..	6,039	6,461	

APPENDIX F—*contd.*

Statement showing the grants and contributions made to municipal institutions in Assam during the year 1939-40—contd.

Municipalities	1938-39	1939-40	For what purpose
1	2	3	4
(b) Education			
	Rs.	Rs.	
Dhubri	600	600	Rs. 444 for secondary schools and Rs.156 for primary schools.
Goalpara	1,314	1,314	
Gauripur town committee	120	120	For improvement of pay of lower primary school teachers.
Gauhati	1,985	1,985	(1) Recurring grant for primary education Rs. 1,481, (2) Recurring grant for secondary education Rs. 144. (3) Monthly subscription for pay of teachers for Panbazar Assamese boys' school Rs. 30 per mensem from April 1939 to March 1940 Rs. 360.
Barpeta	5,418	5,418	For primary education Rs.4,782 and for secondary education Rs.636.
Palasbari town committee	508	1,208	Recurring grant Rs.508: For extension of girls' lower primary school Rs.700.
Nalbari town committee	..	500	
Tezpur	271	271	Recurring grant.
Mangaldai town committee	539	1,019	Rs. 84 for secondary education. Rs.455 for primary education and Rs. 480 non-recurring grant for town girls' school.
Nowgong	1,433	1,433	
Sibsagar	1,654	1,738	Including Rs.84 for pay of substitute teacher.
Jorhat	485	485	
Golaghat	1,509	1,275	Includes non-recurring grant of Rs.469.
Nazira town committee	600	600	
Dibrugarh	2,180	2,180	
North Lakhimpur town committee	2,688	2,837	Includes Rs.1,596 for education; Rs.101 for girls' middle english school given by His Excellency; Rs. 660 for maintenance of girls' middle english school and Rs.480 lapsed grant for 1938-39 for girls' middle english school.
Total (b) ..	21,304	22,983	
(c) For general purposes			
	Rs.	Rs.	
Dhubri	3,596	3,565	General purposes grant Rs.2,677; Rs.670 for communications, and Rs.218 compensation grant for motor taxation.
Goalpara	4,589	4,507	Rs. 1,625 for general purposes, Rs. 1,005 for improvement of communications. Rs.1,500 for maintenance of Agia road, Rs.377 for compensatory grant for motor taxation.
Gauripur town committee	1,858	863	For the improvement of communications Rs. 780; Compensatory grant for motor taxation Rs.83.
Gauhati	13,253	14,864	Recurring grant for general purposes Rs. 7,005, Non-recurring grant for communications Rs. 2,715, and recurring grant for drains of Public Works Department roads Rs.352. Rs.3,292 contribution out of the proceeds of the tax on motor vehicles; Rs. 500 for motor vehicles for selected areas and Rs.1,000 for the municipal drain connecting dispensary drains.
Barpeta	3,217	3,169	Communications grant of Rs. 255; motor taxation grant Rs 60 and general purposes grants Rs.2,854.
Palasbari town committee	257	227	For communication Rs.70; for motor vehicle tax Rs. 157.
Nalbari town committee	3,320	70	Rs.70 for communications.
Tezpur	9,296	9,297	Rs. 1,000 for clearing of Government waste lands, Rs. 342 for clearing the trunk road drains, Rs. 1,875 for communications and Rs. 4,133 recurring grant for general purposes, and Rs.1,947 for motor taxation.
Mangaldai town committee	1,807	1,810	Rs.1,332 for general purposes and Rs.175 for communications, Rs.303 for motor taxation.
Nowgong	7,726	8,027	Rs.1,133 for general purposes, Rs. 800 for repairing spurs and pallisades; Rs.1,925 for communications; Rs.839 motor vehicle taxation and extra Rs.330 for motor taxation.
Sibsagar	8,189	8,074	Rs. 5,545 for general purposes; Rs. 1,230 for improvement of communications, Rs. 799 compensatory grant for loss of motor vehicle tax, and Rs.300 for selected areas, Rs.200 for maintenance of bund.
Jorhat	11,586	12,920	Rs. 4,088 for general purposes, Rs. 2,500 for communications, Rs. 250 for drains; and Rs. 6,082 compensatory grant on account of motor vehicle tax.
Golaghat	4,251	4,321	Rs. 1,328 for general purposes; Rs.399 communication grant; Rs.2,594 motor taxation.
Nazira town committee	2,082	2,079	Rs.787 for general purposes and Rs. 284 for communications, Rs. 1,008 for compensation for loss of income from motor vehicle.
Dibrugarh	16,470	16,659	Rs.6,536 for general purposes, Rs.2,350 for communications and Rs. 171 for drains, Rs.7,602 motor tax including Rs.400 for selected areas.
Tinsukia	2,302	2,193	Rs. 520 for communications and Rs. 50 for drains, Rs.1,623 for motor taxation.
North Lakhimpur town committee	2,017	2,467	Rs. 925 for general purposes, Rs. 198 for drains, Rs. 794 for motor vehicle tax, Rs. 550 for communications.
Doom-Dooma town committee	2,060	1,985	Rs. 160 for improvement of communications and Rs. 25 for drains, Rs.1,800 for motor taxation.
Total (c)	97,876	97,097	
Total A	1,25,219	1,26,541	

APPENDIX F—*concld.*

Statement showing the grants and contributions made to municipal institutions in Assam during the year 1939-40—concld.

Municipalities	1938-39	1939-40	For what purpose
1	2	3	4
B.—GRANTS FROM LOCAL FUNDS			
(a) Medical			
	Rs.	Rs.	
Gauhati	500	500	Towards the maintenance of the leper Asylum.
Total (*a*)	500	500	
(b) Education			
	Rs.	Rs.	
Goalpara	120	..	
Tezpur	780	780	For Assamese middle vernacular girls' school.
Mangaldai town committee	200	200	For maintenance of a teacher for the middle vernacular school.
Sibsagar	156	156	
Nazira town committee	382	382	
North Lakhimpur town committee	1,125	1,000	
Total (*b*) ..	2,763	2,518	
(c) For general purposes			
Dhubri	1,425	1,425	
Gauripur town committee	562	562	
Tezpur	50	50	For maintenance of the pumping station road.
Sibsagar	306	..	
Total (*c*) ..	2,343	2,037	
Total B ..	5,606	5,055	
C.—FROM OTHER SOURCES.			
(a) Medical			
Gauripur town committee	300	300	From Dufferin Fund, Shillong, towards half pay of the midwife.
Gauhati	141	14	For Leper Asylum at Gauhati.
Jorhat	180	131	
Tinsukia	..	180	
Total (*a*) ..	621	625	
(b) Education			
Tezpur	50	..	
Total (*b*) ..	50	..	
(c) For general purposes			
Gauripur town committee	300	400	
Jorhat	..	..	
Total (*c*) ..	300	400	
Total C ..	971	1,025	
Grand total ..	1,31,796	1,32,621	

Statement showing the mileage of roads

Serial No. of Municipalities	Name of municipal institutions	Metalled Roads — Water bound — Stone metal only		Metalled Roads — Water bound — Laterite or brick metal		Metalled Roads — Painted with tar Bitumen or Asphalt		Metalled Roads — Grouted with tar Bitumen or Asphalt (Includes the dipping process)		Metalled Roads — Carpetted with premixed tar Bitumen or Asphalt	
1	2	3		4		5		6		7	
		Public Works Department	Municipal	Public Works Department	Municipal	Public Works Department	Municipal	Public Works Department	Municipal	Public Works Department	Municipal
	Surma Valley and Hill Division										
1	Silchar ..	..	..	..	10·06	..	2·76	..	..	..	..
2	Hailakandi town commitee.	(*a*)·62	2·27	..	..	..	..	·41	·35	..	..
3	Haflong town committee	..	(*b*)8·26	..	..	..	..	..	..	..	..
4	Sylhet ..	..	(*a*)10·84	..	..	..	(*b*)·52	..	..	..	..
5	Habiganj ..	..	..	..	6·99	..	..	..	..	..	..
6	Karimganj ..	..	..	..	8·91	..	..	..	..	..	..
7	Sunamganj ..	..	..	..	1·75	..	..	..	..	..	..
8	Maulvibazar ..	·17	1·46	·34	·90	..	..	..	..	..	..
9	Srimangal town committee.	..	..	..	..	..	..	..	..	..	..
10	Shillong	..	22·33	..	..	..	4·05	..	..	..	..
	Divisional total for 1939-40.	·79	45·16	·34	28·61	..	7·33	·41	·35	..	..
	Assam Valley Division										
11	Dhubri	..	1·39	..	3·00	..	·07	..	..	..	..
12	Goalpara	..	5·50	..	..	1·07	·29	..	..	:	..
13	Gauripur town committee.	..	·30	..	2·00	..	..	..	..	..	..
14	Gauhati	..	15·14	..	2·13	..	2·80	..	..	..	..
15	Barpeta	..	..	..	..	..	..	..	..	..	..
16	Palasbari town committee.	..	0·17	..	·11	..	..	..	..	..	..
17	Nalbari town committee.	..	..	..	..	..	..	..	..	..	..
18	Tezpur	..	7·64	..	..	..	·06	..	2·08	..	..
19	Mangaldai town committee.	..	..	..	1·26	..	..	..	..	..	..
20	Nowgong	..	..	..	11·05	..	..	..	..	..	..
21	Sibsagar	..	6·09	..	2·00	..	·33	..	..	..	Nil
22	Jorhat	..	2·25	..	..	..	1·25	..	..	..	..
23	Golaghat	..	1·26	..	·72	..	..	..	..	..	..
24	Nazira town committee.	..	1·04	..	·90	..	..	..	..	..	..
25	Dibrugarh	..	13·39	..	..	..	4·75	..	0·18	..	..
26	Tinsukia	..	2·23	..	..	..	·71	..	..	..	..
27	North Lakhimpur town committee.	..	·90	..	..	..	..	..	..	..	..
28	Doom Dooma town committee.	..	0·23	..	..	..	·84	..	..	..	..
	Divisional total for 1939-40.	..	57·53	..	23·17	1·07	11·10	..	2·26	..	..
	Grand total for 1939-40.	·79	102·69	·34	51·78	1·07	18·43	·41	2·61	..	..
	Grand total for 1938-39 ..	..	*117·48*	..	*42·10*	..	*6·00*	..	*4·23*	..	*·07*

DIX G

of various classes as on 31st March 1940.

Trackways		Gravelled roads		Earth Roads				Total mileage		Bridle and roads which are never motorable		Remarks
				Motorable throughout the year		Motorable during fair weather only						
8		9		10		11		12		13		14
Public Works Department	Municipal	Public Works Department	Municipal	Public Works Department	Municipal	Public Works Department	Municipal	Public Works Department	Municipal	Public Works Department	Municipal	
..	..	..	..	..	·72	..	..	..	13·54	..	..	·51 miles have been surfaced with colas, hence added to item 6 and substracted from item 4, keeping the total same.
..	..	..	..	..	..	..	(b)2·37	1·03	4·99	..	..	(a) ·04 mile of Public Works Department road classed during the year. (b). ·23 mile of the road constructed during the year. Out of 8·26 miles roads 3·30 mile are stone-flagged and the rest are metalled.
..	..	..	2·40	..	..	..	..	..	10.66	..	..	
..	..	..	(c)1·66	..	6·56	..	..	..	19·58	..	(e)3·72	
..	..	..	..	..	..	..	(d)·36	..	7·35	..	..	(a). Decrease in total mileage in stone metalled road is due to transfer of 1·12 miles road to Public Works Department and ·39 miles being treated with Bitumen Emulsion.
..	..	..	0·16	..	..	..	1·01	..	10·08	..	..	
..	..	..	4·33	..	·75	..	..	..	6·83	..	..	
..	..	..	1·30	·30	·53	..	..	·81	4·19	..	3.70	(b) Decrease in mileage of road painted with tar, etc. is due to transfer of ·20 miles road to Public Works Department and also due to deduction of 1·37 miles Public Works Department road which was included in the previous year's statement.
..	..	..	1·86	..	1·09	..	..	..	2·95	..	..	
..	1·21	..	..	..	..	..	..	..	27·59	..	11·09	
..	1·21	..	11·71	·30	9·65	..	3·74	1·84	107·76	..	18·51	·39 miles metalled road has been added to the head account of its being treated with Bitumen.
..	..	..	..	..	4·32	..	·65	..	9·43	..	·17	(c) No road was gravelled before in this municipality. This is new of its kind. (d) The decrease is due to 1·66 miles road having been gravelled during the year.
..	..	..	..	..	6.13	..	..	1·07	11·92	..	2·14	(e) There having been no column this mileage was not shown in the previous year's return. (i) 0·73 mile earth road (motorable) has been newly constructed this year. (ii) 0·30 mile earth road (motorable) has been transferred to the Public Works Department this year. The total length is 38·68 miles. The difference of the lengths from the previous statement is due to more roads being opened and taken over and more road being improved and tarred.
..	..	..	2·70	..	5·70	..	..	..	10·70	..	..	
..	..	..	..	..	2·99	..	..	..	23·06	..	..	
..	..	..	1·25	..	3·75	..	2.25	..	7·25	..	7·75	·28 miles newly constructed. ·16 miles newly gravelled by colases. ·64 miles metalled.
..	..	..	..	..	1·32	..	·56	..	2·16	..	..	Increases is due to extension of a portion of a road.
..	..	..	..	..	1·05	..	..	..	1·05	..	4·19	
..	..	..	6·32	..	·85	..	..	..	16·95	..	·71	
..	..	..	..	..	·51	..	..	..	1·77	..	..	Increase is due to construction of new roads.
..	..	..	..	..	14·52	..	..	..	25·57	..	..	
..	..	..	3·04	..	4·43	..	..	..	15·89	..	·75	
..	..	..	9·84	..	1·66	..	..	..	15·00	..	..	Not seen previously as there was no column for this.
..	..	..	..	..	..	..	10·52	..	12·50	..	..	
..	..	..	..	..	·84	..	·22	..	3·00	..	·35	
..	..	..	·47	..	..	..	2·53	..	21·32	..	..	
..	..	..	3·77	..	5·76	..	..	..	12·47	..	..	
..	..	..	3·18	..	1·01	..	..	..	5·09	..	..	
..	..	..	..	..	·34	..	·61	..	2·02	..	·03	
..	..	..	30·57	..	55·18	..	17·34	1·07	197·15	..	16·09	
..	1·21	..	42·28	·30	64·83	..	21·08	2·91	304·91	..	34·60	
..	*1·21*	..	*34·01*	..	*58·90*	..	*42·22*	..	*310·22*	..	..	